

IR Division

From: 藤井 秀樹 <fujii@jbaudit.go.jp>
Sent: 14 March, 2016 6:11 PM
To: 'Panwar, Madhav S'
Cc: SAI_Japan; 上床 絵理; 小林 佳愛; 富澤 秀充; 梅山 美智子; 大石 晋; 丸野 裕子; 'ir@cag.gov.in'; sat30kumar@gmail.com
Subject: RE: 8th Performance Auditing Seminar at Brasilia, Brazil on 28 and 29 April 2016

Dear Madhav,

Hello,

As I wrote to you earlier, we are trying to make a new presentation. However, since our new trial is unfortunately far beyond the deadline, I am very eager to know whether the Seminar organizers are still accepting papers lest we complete one for nothing. Please find our tentative outline below and could you kindly give me a feedback about the current situation?

Title:

“Information security problems and future possibility of Big Data audit in Japan”

Outline:

Though people’s fear of data privacy has been a big deterrent factor for introduction of integrated social security and tax information in Japan, “Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure” was finally enacted in 2013 to allow the Government to distribute Individual Number (a.k.a. “My Number”) and Corporate Number (like D-U-N-S number) to each Japanese citizens and entities.

Of these, the Individual Numbers cannot be used for purposes other than for those stipulated by the Act due to people’s concerns for data privacy. Such concerns were amplified by recent massive information thefts in both private and public sectors.

In contrast, the Corporate Numbers can be used freely by anyone. The present paper will explain how SAI-Japan’s audit data will be improved by aggregating information if we use the Corporate Numbers.

Best regards,

Hideki FUJII
SAI-Japan

-----Original Message-----

From: 藤井 秀樹
Sent: Thursday, March 10, 2016 5:55 PM
To: 'Panwar, Madhav S'
Cc: SAI_Japan; 上床 絵理; 小林 佳愛; 富澤 秀充; 梅山 美智子; 大石 晋; 丸野 裕子
Subject: RE: 8th Performance Auditing Seminar at Brasilia, Brazil on 28 and 29 April 2016

OK, thank you.

Hideki

-----Original Message-----

From: Panwar, Madhav S [mailto:PanwarM@gao.gov]

Sent: Thursday, March 10, 2016 5:55 PM

To: 藤井 秀樹

Cc: SAI_Japan; 上床 絵理; 小林 佳愛; 富澤 秀充; 梅山 美智子; 大石 晋; 丸野 裕子

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

Yes I think your approach for a more generic topic will be fine.

----- Original Message -----

From: 藤井 秀樹 [mailto:fujii@jbaudit.go.jp]

Sent: Thursday, March 10, 2016 08:23 AM

To: Panwar, Madhav S

Cc: 上床 絵理 <uwatoko@jbaudit.go.jp>; 小林 佳愛 <kae-k@jbaudit.go.jp>; 富澤 秀充

<tomisawa@jbaudit.go.jp>; SAI_Japan <liaison@jbaudit.go.jp>; 梅山 美智子

<umeyama@jbaudit.go.jp>; 大石 晋 <soishi@jbaudit.go.jp>; 丸野 裕子 <y-maruno@jbaudit.go.jp>

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

Dear Madhav,

Hello from Tokyo.

So far I have not yet received a reply from you or SAI India regarding our SAI's request and I assume its reason is difficulty in making an exception to the Seminar's rules.

Now I wonder if we can replace the title and the outline with a more general topic and withdraw our request.

Could you kindly let me know if you can accept a paper regardless of the deadline.

I will try to prepare a new title/outline/presentation if I can get a new deadline.

Thank you very much for your every efforts.

Best regards,

Hideki FUJII

SAI Japan

-----Original Message-----

From: 藤井 秀樹

Sent: Thursday, February 25, 2016 6:12 PM

To: 'Panwar, Madhav S'

Cc: 上床 絵理; 小林 佳愛; 富澤 秀充; SAI_Japan; 梅山 美智子; 大石 晋; 丸野 裕子

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

Dear Madhav,

Hello,

I'm sorry for my silence over the last few weeks.

Now I am very happy to announce to you that my colleague Ms. Michiko UMEYAMA and I (Hideki FUJII) will attend the Seminar.

We look forward to your response about SAI India's answer regarding our request and will prepare and submit SAI Japan's presentation as well as our registration forms, as soon as possible.

Thank you very much for your help and support.

Best regards,

Hideki
SAI Japan

-----Original Message-----

From: Panwar, Madhav S [mailto:PanwarM@gao.gov]

Sent: Wednesday, January 27, 2016 8:34 PM

To: 藤井 秀樹

Cc: 上床 絵理; 小林 佳愛; 富澤 秀充; SAI_Japan

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

Thanks you,

I have forwarded the request to SAI India and will confirm shortly.

Best Regards,
Madhav.

-----Original Message-----

From: 藤井 秀樹 [mailto:fujii@jbaudit.go.jp]

Sent: Monday, January 25, 2016 8:53 PM

To: Panwar, Madhav S

Cc: 上床 絵理; 小林 佳愛; 富澤 秀充; SAI_Japan

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

Dear Madhav,

Hello,

I am pleased to announce that SAI-Japan can give a presentation on condition that our paper will be only presented at the meeting. I will be grateful if you could kindly accommodate such request.

The title and an outline will be as follows:

Title:

“An analysis of decision making process inside SAI-Japan for introducing data analysis tools”

Outline:

(Summary) SAI-Japan has recently introduced “SAS Office Analytics” and “SAS Visual Analytics.” This paper will argue the reasons and main factors of the introduction despite of discrepancies between visions of the Board’s managements (pros) and auditors (cons). What kind of factors propelled the introduction of the new tools? How the mismatch of the opinions among the stakeholders was solved? This paper aims to share SAI-Japan’s experiences and knowledge obtained through the project.

(Outline)

1. Background information
 - a. SAI-Japan's CAATs environment
 - b. SAS Office Analytics and SAS Visual Analytics
2. Top-down approaches
 - a. Top management's awareness of needs for new analytic tools
 - b. Drivers and triggers to realize the introduction of the tools
3. Bottom-up approaches
 - a. Technical study
 - b. Product research
 - c. Auditor's field-level opinions
4. Go / no-go options and SAI-Japan's decision

I look forward to your response.

Formal submission of SAI-Japan's outline will be by our Director for Research and International.

Best regards,

Hideki

-----Original Message-----

From: Panwar, Madhav S [mailto:PanwarM@gao.gov]

Sent: Tuesday, January 19, 2016 8:58 PM

To: 藤井 秀樹

Cc: 上床 絵理; 小林 佳愛; 富澤 秀充; SAI_Japan

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

Excellent!

Looking forward to it.

Best Regards,
Madhav.

-----Original Message-----

From: 藤井 秀樹 [mailto:fujii@jbaudit.go.jp]

Sent: Monday, January 18, 2016 11:40 PM

To: Panwar, Madhav S

Cc: 上床 絵理; 小林 佳愛; 富澤 秀充; SAI_Japan

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

Dear Madhav,

Thank you very much for your quick response.

SAI-Japan will forward a brief outline of our paper to SAI-USA and SAI-India without delay.

We may request our paper be only presented at the meeting or only hardcopy be distributed among colleague SAIs.

This will depend on the nature of our upcoming paper and we will certainly let you know before submission in such a case.

Thank you.

Best regards,

Hideki

-----Original Message-----

From: Panwar, Madhav S [mailto:PanwarM@gao.gov]

Sent: Monday, January 18, 2016 8:15 PM

To: 藤井 秀樹

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

Dear Hideki,

As always a pleasure to hear from you. The seminar is generally open to the member SAIs who get the papers as we post them in the minutes. However if you would like your paper to be only presented at the meeting and not distributed, we certainly could accomodate that request. Do let me know before you send the paper so I can appraise India and Brazil.

Regards,
Madhav.

----- Original Message -----

From: 藤井 秀樹 [mailto:fujii@jbaudit.go.jp]

Sent: Monday, January 18, 2016 04:39 AM

To: Panwar, Madhav S

Cc: 上床 絵理 <uwatoko@jbaudit.go.jp>; 小林 佳愛 <kae-k@jbaudit.go.jp>; SAI_Japan <liaison@jbaudit.go.jp>

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

Dear Madhav,

Hello,

SAI-Japan is considering giving a presentation at the seminar.

Our concern is if our paper will be open to the public.

If not, our presentation will be something like "a decision analysis inside SAI-Japan to introduce a data analysis system:
requirements elicitation on different levels"

Could you kindly reply to me about the seminar's openness?

Best regards,

Hideki FUJII