

ACAG AUSTRALASIAN COUNCIL OF AUDITORS-GENERAL Canadian Council of Legislative Auditors

Public Sector Audit Forum
Melbourne, 7 - 10 April 2008

WELCOME TO THE INAUGURAL

ACAG CCOLA

PUBLIC SECTOR AUDIT FORUM

Melbourne, Australia

7 – 10 April 2008

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AUSTRALIAN NATIONAL AUDIT OFFICE

- Land area = 7.6m sq km (2.9m sq miles)
- Industries: mining, industrial and transport equipment, food processing, chemicals, steel
- Major trading partners: Japan, China, U.S., South Korea, New Zealand.

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Key Facts : Australian National Audit Office – Our Jurisdiction

	Australia
GDP	AUD\$965,969M (US\$897,385M)
Population	21.6M

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Australian National Audit Office – Our Scope

Number of audited entities	238
Their aggregate assets	AUD\$296,611M (US\$275,552M)
Their aggregate expenditure	AUD\$277,758M (US\$258,037M)

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Australian National Audit Office – Our Office

Budget	AUD\$65,756M (US\$61,087M)
Staff	330
Use of Contractors	Contracted out audits : 64% Contracted in staff : 12

Exchange rate applied AUD\$ = USD\$0.929

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NORTHERN TERRITORY



- Land area = 1,364 million square km or 17% of Australia's landmass.
- Major industries include off-shore gas, mining, pastoral, defence and tourism.
- Capital city is Darwin and is the northernmost city in Australia.

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Key Facts : Northern Territory – Our Jurisdiction

Australia		Northern Territory	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$14,494M (US\$13,465M)	1.4%
Population	21.6M	215,000	1.0%

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Northern Territory – Our Scope

Number of audited entities	40
Their aggregate assets	AUD\$8.6B (US\$7.99B)
Their aggregate expenditure	AUD\$3.7B (US\$3.44B)

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Northern Territory – Our Office


Budget	AUD\$3.12M (US\$2.9M)
Staff	4.5 full-time equivalents
Use of Contractors	Essentially all field audit work is performed by contractors

Exchange rate applied AUD\$ = USD\$0.929

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QUEENSLAND



- Land area = 1,730,648 km²; Australia's second largest state.
- Coal and other crude minerals exports is the largest industry.
- Tourism and agricultural industries are also significant.
- Government has initiatives to boost the biotechnology industry.

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Key Facts : Queensland – Our Jurisdiction

Australia		Queensland	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$195,704M (US\$181,809M)	18.7%
Population	21.6M	4.1M	19%

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Queensland – Our Scope

Number of audited clients	497
Audit Opinions	815
Their aggregate assets	AUD\$124,642M (US\$115,792M)
Their aggregate expenditure	AUD\$33,129M (US\$30,777M)

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Queensland – Our Office

Budget	AUD\$30M (US\$28M)
Staff	192 FTEs
Use of Contractors	Approximately 32% of fee revenue

Exchange rate applied AUD\$ = USD\$0.929

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NEW SOUTH WALES



- New South Wales is located on the east coast of Australia.
- Land area = 802,000 sq km (310,000 sq miles).
- Main industries include agriculture, broad-based manufacturing, coal and service industries.
- Agriculture and mining accounts for 50% of exports.

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Key Facts : New South Wales – Our Jurisdiction

Australia		New South Wales	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$335,144M (US\$311,348M)	32%
Population	21.6M	6.4M	28.9%

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : New South Wales – Our Scope

Number of audited entities	513
Their aggregate assets	AUD\$224,067M (US\$208,158M)
Their aggregate expenditure	AUD\$54,340M (US\$50,482M)

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : New South Wales – Our Office

Budget	AUD\$34.7M (US\$32.2M)
Staff	228
Use of Contractors	Approximately 10% of financial audit work

Exchange rate applied AUD\$ = US\$0.929

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AUSTRALIAN CAPITAL TERRITORY



- Within South-East corner of the state of New South Wales.
- 2 358 sq. km (911 square miles).
- The city of Canberra is the nation's capital and the seat of national government.

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Key Facts : Australian Capital Territory – Our Jurisdiction

Australia		Australian Capital Territory	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$21,586M (US\$20,053M)	2.1%
Population	21.6M	324,033M	1.5%

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Australian Capital Territory – Our Scope

Number of audited entities	82
Their aggregate assets	AUD\$15,810M (US\$14,867M)
Their aggregate expenditure	AUD\$3,065M (US\$2,847M)

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Australian Capital Territory – Our Office

Budget	AUD\$4.6M (US\$4.3M)
Staff	30
Use of Contractors	Approximately 35% of financial audit work

Exchange rate applied AUD\$ = USD\$0.929

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VICTORIA



- Victoria occupies the south east corner of the continent.
- Land area = 227,416 sq. km (87,806 sq. miles).
- It produces almost a quarter of Australia's total rural output and is one of Australia's major manufacturing States.

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Key Facts : Victoria - Our Jurisdiction

Australia		Victoria	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$247,440M (US\$229,872M)	23.6%
Population	21.6M	5.2M	24.1%

Exchange rate applied AUD\$ = USD\$0.929

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Key Facts : Victoria – Our Scope

Number of audited entities	650
Their aggregate assets	AUD\$185B (US\$172B)
Their aggregate expenditure	AUD\$45B (US\$41.8B)

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : Victoria - Our Office

Budget	AUD\$30M (US\$27.8M)
Staff	151
Work performed by Contractors	Approx 68% of audits and 50% of financial audit workload

Exchange rate applied AUD\$ = US\$0.929

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TASMANIA



- The smallest of Australia's six states.
- Land area = 68,401sq km (26,410 sq miles).
- Main industries are agriculture, pastoral, broad-based manufacturing, mining, forestry and tourism.

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Key Facts : Tasmania – Our Jurisdiction

	Australia	Tasmania	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$21,088M (US\$19,590M)	2%
Population	21.6M	493,000	2.3%

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : Tasmania – Our Scope

Number of audited entities	158
Their aggregate assets	AUD\$22,179M (US\$20,604M)
Their aggregate expenditure	AUD\$5,275M (US\$4,900M)

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : Tasmania – Our Office

Budget	AUD\$4.8M (US\$4.46M)
Staff	39
Use of Contractors	Approximately 22% (by number) of financial audit work

Exchange rate applied AUD\$ = US\$0.929

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SOUTH AUSTRALIA



- Land area = 983 000 sq. km (381,000 sq.miles).
- Main features of the economy include agriculture (incl wine), pastoral activities, broad-based manufacturing and mining.

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Key Facts : South Australia – Our Jurisdiction

Australia		South Australia	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$69,540M (US\$64,603M)	6.6%
Population	21.6M	1.6M	7.4%

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : South Australia – Our Scope

Number of audited entities	170
Their aggregate assets	AUD\$54,000M (US\$50,000M)
Their aggregate expenditure	AUD\$15,300M (US\$14,200M)

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Key Facts : South Australia – Our Office

Budget	AUD\$11.3M (US\$10.5M)
Staff	111
Use of Contractors	Approximately 10% of financial audit work

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WESTERN AUSTRALIA



- Land area = 2,530,000 sq. km (977,000 sq. miles, 33% of Australia).
- Main features of the economy are the extraction and export of mining and petroleum products, agriculture and tourism.

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Key Facts : Western Australia – Our Jurisdiction

Australia		Western Australia	
GDP	AUD\$965,969M (US\$897,385M)	AUD\$14,368M (US\$131,331M)	13.5%
Population	21.6M	1.9M	8.8%

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : Western Australia – Our Scope

Number of audited entities	200+
Their aggregate assets	AUD\$103,000M* (US\$95,687M)
Their aggregate expenditure	AUD\$21,500M* (US\$19,974M)

* Figures for 'Total Public Sector' taken from Dept of Treasury & Finance's Annual Report on State Finances.

Exchange rate applied AUD\$ = US\$0.929

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Key Facts : Western Australia – Our Office

Budget	AUD\$15.7M (US\$14.6M)
Staff	110
Use of Contractors	Approximately 50% of financial audit work

Exchange rate applied AUD\$ = US\$0.929

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NEW ZEALAND



- Land area = 268,680 sq. km (103,738 sq.miles).
- Main industries include agricultural, pastoral and farming.
- Food processing is the largest manufacturing industry.

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Key Facts : New Zealand – Our Jurisdiction

	New Zealand
GDP	NZ\$166,000M (US\$131,000M)
Population	4.2M

Exchange rate applied NZ\$ = US\$0.79

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Key Facts : New Zealand – Our Scope

Number of audited entities	1,000 (plus 3,000 schools)
Their aggregate assets	NZ\$185,000M (US\$146,000M) (excl. local government)
Their aggregate expenditure	NZ\$54,000M (US\$43,000M) (Central government only)

Exchange rate applied NZ\$ = US\$0.79

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Key Facts : New Zealand – Our Office

Budget	NZ\$67.3M (US\$53.2M)
Staff	OAG – 71 Audit NZ - 218
Use of Contractors	Approximately 70 different firms carry out approximately 40% of audit work

Exchange rate applied NZ\$ = US\$0.79

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NOVA SCOTIA



- East coast of Canada.
- Land area = 55,000 sq km (21,236 sq miles).
- Largest contributor to GDP is finance, insurance, real estate and renting.
- Largest exports are petroleum, fishery and automotive products.

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Key Facts : Nova Scotia – Our Jurisdiction

Canada		Nova Scotia	
GDP	C\$1,439,291M (US\$1,439,291M)	C\$31,966M (US\$31,966M)	2.2%
Population	32.6M	934,000	2.9%

Exchange rate applied C\$ = US\$1.00

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Key Facts : Nova Scotia – Our Scope

Number of audited entities	100
Their aggregate assets	C\$7.1B (US\$7.1B)
Their aggregate expenditure	C\$8.8B (US\$8.8B)

Exchange rate applied C\$ = US\$1.00

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Key Facts : Nova Scotia - Our Office


Budget	C\$3.1M (US\$3.1M)
Staff	34
Use of Contractors	7 of 16 financial audits are contracted out on an agency basis

Exchange rate applied C\$ = US\$1.00

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ONTARIO



- Located in east-central Canada.
- Land area = 917,741sq km
- Diverse economy with high concentrations of manufacturing and financial and business services.

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Key Facts : Ontario – Our Jurisdiction

Canada		Ontario	
GDP	C\$1,439,291M (US\$1,439,291M)	C\$556,282M (US\$556,282M)	38.6%
Population	32.6M	12.7M	38.9%

Exchange rate applied C\$ = US\$1.00

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Key Facts : Ontario – Our Scope

Number of audited entities	46
Their aggregate assets	C\$71,770M (US\$71,770M)
Their aggregate expenditure	C\$88,128M (US\$88,128M)

Exchange rate applied CS = US\$1.00

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Key Facts : Ontario – Our Office


Budget	C\$15M (US\$15M)
Staff	112
Use of Contractors	Contract out approx 25% of financial audit work. Up to 10 audit staff contracted at peak times

Exchange rate applied CS = US\$1.00

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BRITISH COLUMBIA



- Land area = 944,735 sq. km (364,764 sq.miles).
- Coastline stretches more than 27,000 kilometres.
- Forestry, mining, fishing and agriculture are important to the economy.
- Strong growth in areas of eco-tourism, agri-tourism, film and high tech.

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Key Facts : British Columbia – Our Jurisdiction

	Canada		British Columbia	
GDP	C\$1,439,291M (US\$1,439,291M)	C\$179,701M (US\$179,701M)		12.5%
Population	32.6M	4.3M		13.2%

Exchange rate applied CS = US\$1.00

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Key Facts : British Columbia – Our Scope

Number of audited entities	1
Their aggregate assets	C\$54,154M (US\$54,154M) <i>As per the 2006/07 financial statements*</i>
Their aggregate expenditure	C\$34,448M (US\$34,448M)

Exchange rate applied CS = US\$1.00

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Key Facts : British Columbia – Our Scope cont:

- The audited entity referred to is the Province of British Columbia's summary (i.e. consolidated) financial statements for which by statute the Auditor General is the auditor.
- The summary statements consolidate the results of 19 government ministries and 152 other government organisations.
- In addition to auditing the summary financial statements, the Auditor General audits directly the 19 ministries and 21 of the 152 government organisations.

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Key Facts : British Columbia – Our Office


Budget	C\$16.25M (US\$16.25M)
Staff	105
Use of Contractors	3 out of 24 audits contracted out. At peak, up to 10 temporary staff contracted for financial audit.

Exchange rate applied C\$ = US\$1.00

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QUEBEC



- Land area = 1,667,441 sq km (643,802 sq.miles).
- The service sector accounts for 70% of its GDP.
- High-tech industries are becoming important; aerospace and pharmaceutical are major industries.

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Key Facts : Quebec – Our Jurisdiction

	Canada		Quebec	
GDP	C\$1,439,291M (US\$1,439,291M)	C\$284,158M (US\$284,158M)	19.7%	
Population	32.6M	7.65M	23.4%	

Exchange rate applied C\$ = US\$1.00

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Key Facts : Quebec – Our Scope

Number of audited entities	Auditor General : 127 Other : 145
Their aggregate assets	C\$74,164M (US\$74,164M)
Their aggregate expenditure	C\$63,203M (US\$63,203M) <i>(Consolidated financial statements March 31, 2007)</i>

Exchange rate applied C\$ = US\$1.00

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Key Facts : Quebec – Our Office


Budget	C\$23M (US\$23M)
Staff	257
Use of Contractors	5% of financial resources for financial audits entrusted to private firms. 2% of financial resources for the hiring of contract employees.

Exchange rate applied C\$ = US\$1.00

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CANADA



- Land area: 9,220,970 sq. km (3,560,217 sq miles)
- Main industries are service and manufacturing (auto, transportation, metal and food processing)
- Logging and oil are most important commodities
- Main exports are to US (79%)

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Key Facts : Canada – Our Jurisdiction

	Canada		
GDP	C\$1,439B		
Population	32.6M		

Exchange rate applied C\$ = US\$1.005

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Key Facts : Canada – Our Scope

Number of audited entities	180
Their aggregate assets	C\$242,462M (US\$243,674M)
Their aggregate expenditure	C\$188,861M (US\$189,805M)

Exchange rate applied C\$ = US\$1.005

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Key Facts : Canada – Our Office

Budget	C\$90M
Staff	625
Use of Contractors	Accounting firms may be used in financial audit work particularly during peak periods

Exchange rate applied C\$ = US\$1.005

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VALAIS

Switzerland



- Valais is one of the 26 cantons of Switzerland.
- Area of 5,224 sq. km (1,964 sq.miles)
- Banking, tourism, pharmaceuticals and chemicals are important industries.

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Key Facts : Valais – Our Jurisdiction

Switzerland		Valais Canton	
GDP per inhabitant	SFr 64,400 (US\$62,000)	n/a (statistics for the country and not per region)	3.8%
Population	7.5m	300,000	4%

Exchange rate applied Swiss Franc = US\$0.963

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Key Facts : Valais Canton – Our Scope

Number of audited entities	Approx. 450 (cantonal administration, autonomous corporations, communes, courts etc.)
Their aggregate assets	SFr 3.4B (US\$ 3.3B) Only cantonal administration
Their aggregate expenditure	SFr 2.5B (US\$ 2.4B) Only cantonal administration

Exchange rate applied Swiss Franc = US\$0.963

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Key Facts : Valais Canton – Our Office


Budget	SFr 2.9M (US\$2.8M)
Staff	15
Use of Contractors	For special audits

Exchange rate applied Swiss Franc = US\$0.963

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CATALONIA



- Located in the North-eastern corner of Spain.
- Area = 32,114 sq. km. (12,399 sq. miles).
- The service sector is currently the most important.
- Textile and chemical-pharmaceutical industry is important but slowly declining.

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Key Facts : Catalonia – Our Jurisdiction

Spain		Catalonia	
GDP	981B Euro€ (US\$1,491B)	183.8B Euro€ (US\$ 279.4B)	19%
Population	44.7M	7.1M	16%

Exchange rate applied Euro = US\$1.520

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Key Facts : Catalonia – Our Scope

Number of audited entities	2 - 3,000
Their aggregate assets	DNA
Their aggregate expenditure	100,000M Euro€ (US\$152,000M)

Exchange rate applied Euro = US\$1.520

ACAG AUSTRALASIAN COUNCIL OF AUDITORS-GENERAL Canadian Council of Legislative Auditors

Public Sector Audit Forum
Melbourne, 7 - 10 April 2008

Key Facts : Catalonia – Our Office


Budget	13M Euro€ (US\$20M)
Staff	135 approved
Use of Contractors	Rare

Exchange rate applied Euro = US\$1.520

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EURORAI



- EURORAI is a co-operation project among regional public sector audit institutions in Europe.
- EURORAI currently has 62 member institutions from 16 countries.

Map of European Regions

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Key Facts : EURORAI – Our Jurisdictions

	Largest	Smallest
GDP	37,500 Euro€ <i>(US\$57,000) per inhabitant</i>	DNA <10,000 Euro€ <i>(US\$15,200) per inhabitant</i>
Population	Paris-Isle of France 11.4M England 50.8M	Taimir (Russia) 44,000

Exchange rate applied Euro = US\$1.520

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Key Facts : EURORAI – Our Scope

	Largest	Smallest
Size of regional budgets (M)	35,000 Euro€ <i>(US\$53,200) Baden-Wuerttemberg, Catalonia</i>	200 (appr) Euro€ <i>(US\$304) Polish regions</i>

Exchange rate applied Euro = US\$1.520

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Key Facts : EURORAI – Our Offices

	Largest	Smallest
Budget	Hesse, Germany 22M Euro€ <i>(US\$33M)</i>	Crimea, Ukraine 135k Euro€ <i>(US\$205k)</i>
Staff	Audit Comm., UK 2,500	Tyrol, Austria 11

Exchange rate applied Euro = US\$1.520