

## **Board of Audit**

The Board of Audit (hereinafter referred to as 'the Board') comprises the Audit Commission, a decision-making organ, and the General Executive Bureau, an executive organ.

### **Audit Commission**

(Functions)

The Audit Commission comprising three Commissioners makes the Board's decisions by consensus of the Commissioners. It directs and supervises the activities carried out by the General Executive Bureau.

Commissioners are appointed by the Cabinet with the consent of both Houses of the Diet. The President of the Board is appointed by the Cabinet based on mutual election among the three Commissioners.

### **General Executive Bureau**

(Functions)

The General Executive Bureau comprises a Secretary General's Secretariat and five bureaus, under which many divisions are set up. The five bureaus are in charge of executing audit activities.

### **Secretary General's Secretariat**

(Organization)

- Management Division
- Personnel Division
- Research and International Division
- Accounts Division
- Legal Affairs Division
- Adjudication Division
- Audit Policy Planning Division
- Health and Welfare Service Division
- Information Systems Division
- Capacity Development Division
- Technical Counselors (3)

### **First Bureau**

(Organization)

- Coordination Division
- Finance Audit Division
- National Property Audit Division
- Judicial Affairs Audit Division
- Grant for Local Government Audit Division
- Foreign Affairs Audit Division
- 1st Tax Audit Division
- 2nd Tax Audit Division

(Functions)

The First Bureau is responsible for auditing the financial management of: Diet/ Cabinet/ Cabinet Office/ Imperial Household Agency/ Financial Services Agency/ Ministry of Finance/ Bank of Japan/ Deposit Insurance Corporation of Japan/ National Personnel Authority/ Fair Trade Commission/ Consumer Affairs Agency/ Japan Mint/ National Printing Bureau/ Japan Tobacco Inc. (JT)/ Courts/ Board of Audit/ National Public Safety Commission/ Ministry of Justice/ Public Security Intelligence Agency/ Japan Legal Support Center/ Reconstruction Agency/ Ministry of Internal Affairs and Communications (MIC) / Fire and Disaster

Management Agency/ Ministry of Foreign Affairs/ Japan International Cooperation Agency (JICA) / Japan Foundation/ National Tax Agency/ Customs etc.

The Finance Audit Division is in charge of consolidation of the audit of the State final accounts, credits and goods carried out by the Board. The National Property Audit Division is in charge of consolidation of the audit of national property carried out by the Board.

## **Second Bureau**

### **(Organization)**

- Coordination Division
- Health and Welfare Audit Division
- Labour Audit Division
- Medical Care Audit Division
- Public Pension Audit Division
- Medical Institution Audit Division
- Ground Defense Audit Division
- Maritime Defense Audit Division
- Air Defense Audit Division

### **(Functions)**

The Second Bureau is responsible for auditing the financial management of : Children and Child-Rearing Administration/ Ministry of Health, Labour and Welfare/ Welfare and Medical Service Agency/ Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers/ Government Pension Investment Fund/ Japan Pension Service/ National Hospital Organization/ Ministry of Defense/ Acquisition, Technology and Logistics Agency/ Ground, Maritime and Air Self-Defense Forces etc.

## **Third Bureau**

### **(Organization)**

- Coordination Division
- Construction Planning and Housing Audit Division
- Port and Aviation Audit Division
- Water Resources Audit Division
- Road Construction Audit Division
- Surface Transportation Audit Division
- Environment Audit Division
- Highway Audit Division

### **(Functions)**

The Third Bureau is responsible for auditing the financial management of: Ministry of Land, Infrastructure, Transport and Tourism/ Urban Renaissance Agency/ Narita and New Kansai International Airport Co., Ltd.s/ Japan Water Agency/ Tourism Agency/ Meteorological Agency/ Coast Guard / Japan Railway Construction, Transport and Technology Agency/ Tokyo Metro Co., Ltd/ Ministry of the Environment/ Environmental Restoration and Conservation Agency/ Japan Environmental Storage and Safety Corporation/ East Nippon, Central Nippon, West nippon and Honshu-Shikoku Bridge Expressway Co., Ltd.s etc.

## **Fourth Bureau**

### **(Organization)**

- Coordination Division
- Education, Science and Technology Audit Division for General Issues
- Education, Science and Technology Audit Division for Education
- Science and Technology Audit Division
- Agriculture Audit Division

Agricultural Infrastructure Audit Division  
Fisheries and Livestock Audit Division  
Forestry Audit Division

(Functions)

The Fourth Bureau is responsible for auditing the financial management of: Ministry of Education, Culture, Sports, Science and Technology/ Japan Sports Agency/Agency for Cultural Affairs/Japan Sport Council/ The Promotion and Mutual Aid Corporation for Private Schools of Japan/ Japan Science and Technology Agency/ Japan Student Services Organization/ National University Corporations/ RIKEN/ Japan Aerospace Exploration Agency/ Japan Atomic Energy Agency/ Ministry of Agriculture, Forestry and Fisheries/ Fisheries Agency/ Japan Racing Association/ Agriculture & Livestock Industries Corporation/ Forestry Agency/ National Agriculture and Food Research Organization/ Forest Research and Management Organization etc.

#### **Fifth Bureau**

(Organization)

Coordination Division  
Information and Communication Audit Division  
NHK, NTT and Postal Service Audit Division  
Trade and Industry Audit Division  
Natural Resources and Energy Audit Division  
Government Financial Institutions Audit Division  
Special Issues Audit Division for Ministries  
Special Issues Audit Division for Agencies

(Functions)

The Fifth Bureau is responsible for auditing the financial management of : Global Strategy Bureau, Information and Communications Bureau, and Telecommunication Bureau of the MIC/ National Institute of Information and Communications Technology/ Japan Post Holdings/ Management Organization for Postal Savings and Postal Life Insurance/ Japan Broadcasting Corporation (NHK)/ Nippon Telegraph and Telephone Corporation (NTT)/ Ministry of Economy, Trade and Industry/ Japan Patent Office/ Small and Medium Enterprises Agency/ National Institute of Advanced Industrial Science and Technology/ Japan External Trade Organization/ Agency for Natural Resources and Energy/ New Energy and Industrial Technology Development Organization/ Japan Oil, Gas, and Metals National Cooperation/ Nuclear Damage Compensation and Decommissioning Facilitation Corporation/ The Okinawa Development Finance Corporation/ Japan Finance Corporation/ Japan Housing Finance Agency/ Development Bank of Japan etc.

The Special Issues Audit Divisions for Ministries and for Agencies carry out audits in response to the requests by the Diet based on the provision of the Diet Act and on Special issues on which the Secretary General of the Board requires audits.