

## **Board of Audit**

The Board of Audit 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 acts as the collegiate decision-making body of the Board. 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 Secretariat and five Bureaus, under which many divisions are set up. The five bureaus are in charge of executing audit activities.

### **Secretariat**

(Organization)

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

### **First Bureau**

(Organization)

- Coordination Division
- Finance Audit Division
- National Property Audit Division
- Judicial Affairs Audit Division
- Subsidy 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 transactions made by: Diet/ Cabinet/ Cabinet Office/ Ministry of Finance/ Bank of Japan/ Deposit Insurance Corporation of Japan/ Board of Audit/ National Personnel Authority/ Imperial Household Agency/ Fair Trade Commission/ Japan Mint/ National Printing Bureau/ Japan Tobacco Inc. (JT)/Court/ Ministry of Justice/ Japan Legal Support Center/ Ministry of Internal Affairs and Communications (MIC) / Reconstruction Agency/ National Public Safety Commission/ 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, goods, and national property carried out across the Board.

## **Second Bureau**

(Organization)

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

(Functions)

The Second Bureau is responsible for auditing the financial transactions made by: Ministry of Health, Labour and Welfare/ Japan Pension Service/ Welfare and Medical Service Agency/ National Hospital Organization/ Japan Organization for Employment of the Elderly, Persons with Disabilities and Job Seekers/ Government Pension Investment Fund/ Ministry of Defense/ 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 and Regional Development Audit Division
- Highway Audit Division

(Functions)

The Third Bureau is responsible for auditing the financial transactions made by: Ministry of Land, Infrastructure, Transport and Tourism (MLIT)/ Tourism Agency/ Meteorological Agency/ Coast Guard / Urban Renaissance Agency/ Japan Water Agency/ Japan Railway Construction, Transport and Technology Agency/ Kansai · Narita International Airport Co., Ltd/ Tokyo Metro Co., Ltd/ East Nippon, Central Nippon, West Nippon and Honshu-Shikoku Bridge Expressway Co., Ltd/ Ministry of the Environment/ Environmental Restoration and Conservation Agency/ Japan Environmental Safety Corporation 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 transactions made by: Ministry of Education, Culture, Sports, Science and Technology/ The Promotion and Mutual Aid Corporation for Private Schools of Japan/ Japan Science and Technology Agency/ National Agency for the Advancement of Sports and Health/ Japan Student Services Organization/ RIKEN/ Japan Aerospace Exploration Agency/ Japan Atomic Energy Agency/ National University Corporations/ Ministry of Agriculture, Forestry and Fisheries/ Fisheries Agency/ Forestry Agency/ Japan Racing Association/ Agriculture & Livestock Industries Corporation/ National Agriculture and Food Research Organization/ Forestry and Forest Products Research Institute etc.

### **Fifth Bureau**

(Organization)

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

(Functions)

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