



**YOUNG EUROS
AI CONFERENCE**
LONDON 2019

Session 2: 11.30 – 12.30

| SAI(s) | Workshop title | Workshop abstract |
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| Croatia | How can SAIs remain relevant to the legislature? | <p>The SAO Croatia is an independent supreme audit institution and an important component of the national accountability system. The SAO Croatia recognizes the importance of demonstrating relevance to Parliament, citizens and other stakeholders by being responsive to changing environments and emerging risks, communicating effectively and supporting change in government and public entities. Supreme audit institutions and parliaments are the two most important players for holding governments to account for the use of public funds. Parliaments do not usually have the capacity or expertise to scrutinise the use of public funds by the government themselves. They rely on the objective and professional view of the SAI to provide them with assurance and information about the reliability of financial reports and the use of public resources.</p> <p>The expectations placed on SAI for engaging with Parliament are set out through the ISSAIs and other related guidance in order to report and provide assurance on the use of public resources by government. The SAO Croatia cooperates and maintains good relations with Parliament and its committees, especially with Committee for Finance and State Budget.</p> <p>Example of good practice of cooperation between SAO and parliamentary committees was a joint thematic meeting of three committees (the Committee Finance and State Budget, the Regional Development and European Union Funds Committee and the Maritime Traffic and Infrastructure Committee), on European Union Funds audit report.</p> <p>In order to collect feedback about the relevance and quality of audits, SAO annually conduct survey among members of the Committee for Finance and State Budget. Results of survey were analysed in order to improve relations between SAO and Parliament and enhance impact and effectiveness of SAO audit reports.</p> |

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| | | <p>The preparation of each audit is preceded by numerous and detailed analyses of the audited issue. In today's globalised reality it is relevant to conduct audits with a comparison of audit results, experience and information from different supreme audit institutions (SAIs). Effective cooperation in this field between SAIs is crucial if they want to remain credible to their audiences. Moreover, this issue is in line with the 3C principles of the upcoming XI EUROSAI Congress.</p> <p>Are you looking for inspiration and good practice for your audit activities? Would you appreciate easy and flexible communication with auditors from other SAIs? Cooperation and communication have never been easier and are now taking place via the BIEP Portal (biep.nku.cz). This platform is here for everyone working for SAIs, so feel free to register and use it. Benchmarking Information Exchange Project (BIEP) allows you to define audit recommendations on the basis of good practice, get a new audit topic, or take over audit criteria from foreign colleagues.</p> <p>Setting up effective cooperation is one of the most important challenges which the EUROSAI members have to face. Do you want to facilitate the easy exchange of information and data among SAIs? Join our workshop! We will discuss what else needs to be changed to make communication and cooperation among auditors as efficient as possible in order to make them a common part of auditors' work. Thanks to international cooperation we can provide relevant information, relevant recommendations and thereby achieve positive impact of our audit work.</p> |
| <p>Czech Republic + Poland</p> | <p>Sharing of information and experience among auditors</p> | <p>How can Supreme Audit Institutions take full advantage of the many benefits of infographics? At this workshop, you will get an opportunity to work with infographic illustrations based on real-life cases. You will be introduced to a couple of reports published by the Danish Supreme Audit Institution – Rigsrevisionen – to demonstrate how visualisation can turn complex information into clear and easy-to-understand messages.</p> <p>As Supreme Audit Institutions, we are required to report on our audit findings, methodologies applied, and the potential consequences of the weaknesses we have found in public administration - and we are required to do so at a time when the competition for the attention of our readers has never been fiercer. Since we only have a short amount of time to capture the readers' attention and get our message through, we need to be concise as well as intuitive in our communication.</p> <p>Infographics can help us achieve both. They are excellent for presenting complex topics and processes in a simple and easy-to-understand manner. Over the last couple of years, Rigsrevisionen has increasingly included visualisations in its reports in order to present audit findings in an accessible and</p> |
| <p>Denmark</p> | <p>Visualising audit results – why bother?</p> | |

concise form. The format of our infographics – largely self-explanatory with very little text – also allows us to repost illustrations from our reports on various websites, LinkedIn and other appropriate fora.

We look forward to seeing you!

The audit of HR policies in public administrations usually looks at a limited number of issues: staff numbers, overall costs and compliance with legal requirements. Reports that try to assess the value for money of public staff are very rare.

Public administrations are facing increased pressure to demonstrate their relevance for citizens and their capacity to adapt to a changing world (e.g. e-administration). By not being able to report on their performance, they are leaving themselves exposed to possibly unfair accusations of being an unnecessary burden on the public purse. Because there are so few reports on the performance of public administrations, governments who want to implement savings in a smart way – i.e. not simply cutting staff or salary but increasing the added value of their civil service – do not have the information that would allow them to do so.

I propose to look at how SAIs can audit public administrations in a performance-focused way:

**European
Court of
Auditors**

Auditing HR policies –
Looking beyond
compliance

- Individual performance:
 - How can auditors assess the objectives given to individual staff members: are they relevant for the organisation, achievable and measurable for both the staff member and the management?
 - What reward for performance? How can we evaluate the effectiveness of appraisal systems?
 - Organisational performance:
 - Customer satisfaction: is it measured? How to measure it? How to improve it?
 - Employees satisfaction: staff survey, how to use them?
 - HR policies:
 - Career and lifelong learning: how do we audit whether organisations ensure that staff have access to the training they need to perform, adapt to new demands and re-orient their career?
 - Recruitment: how can auditors measure if the administrations got the best people for the jobs offered?
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Better content together with better communication

How to remain relevant in rapidly changing landscapes should have been a question every public sector institution should address. It is important to note that there is a great possibility that institutions, which will not be able to adapt to the challenges and changes of the ever-faster ever-changing world will de facto lose their influence and will face possible difficulties performing their duties well. We believe Court of Audit is no such institution as it is drafting its annual audit program upon careful and thorough consideration. However, no matter what we do - if we cannot communicate well our audits and our work in general, we will not be able to achieve expected and desired impact following the necessary changes.

Better content together with better communication
(Slovenia)

Of the many areas we audit we would like to choose and present three, where we believe Court of Audit has timely recognized the importance of the challenges ahead. First, we have stepped in with a new type of environmental audits. Second area is healthcare and demographic trends as these areas are intertwined and will greatly influence the fate of Slovenia as a social state. Third area is IT auditing with new technologies, since we have recognized the ever-growing importance of IT for the public sector, economy and lives of citizens.

We believe audit reports cannot be just critical towards the past issues but must also be visionary and sustainably oriented. We should be an impulse generator.

**Slovenia +
Germany**

Taking on the challenge of changing information habits

The likes of Facebook, Twitter, Instagram, WhatsApp and YouTube are shaping the way billions of people obtain and share information. The change in habits also affects which information they are willing and able to process. Only recently the president of the German Rectors' Conference (it represents public and government-recognised universities) complained about the competences of new university students. Even in literature classes it is getting harder to get young people to read. Students struggle to read and write longer texts.

Taking on the challenge of changing information habits
(Germany)

Statutory audit institutions, particularly the Bundesrechnungshof, rely on public opinion to facilitate change through political processes. To secure these impacts SAIs need to reach the public and therefore adapt to changing information needs and habits.

We will briefly introduce a concept of good information, stressing the importance not only of informational content but also of presentation and accessibility. As a showcase, we will sketch how the Bundesrechnungshof has streamlined its traditional core product, the "Bemerkungen".

For the better part, we hope to discuss how SAIs assure the continued relevance of traditional products. Questions discussed may include:

- Did any SAI change “traditional” products? What are the experiences with these changes? How was impact measured?
- Has any SAI experience with promoting “traditional” products through social media? What is the extent of interaction with users? How are the hazards of these discussions dealt with?
- Did any SAI develop new reporting formats tailored to social media? Is there any competition with traditional products?

The Spanish SAI is entitled to audit the political parties which are financed by public funds and their foundations.

As a result of the implementation of the Law 3/2015 on the Control of Economic-Financial Activities of the Political Parties in order to comply the obligations under the Transparency Law, the Spanish SAI decided to make improvements in the already existing “Political Parties Unit”. In particular, human and technological resources such as digital applications to monitoring and improve audit procedures were arranged.

Since 2016 the Spanish SAI has developed a digital platform, with its own website, with the following objectives:

- Obtain an updated census in cooperation with the Ministry of Internal Affairs.
- Check the obligation of submitting annual accounts (since 2015 it has been extended to all the political parties). They could be sanctioned by the Spanish SAI in the event of non-compliance.
- Data collection in order to obtain the necessary evidence for the audit:
 - from the political parties and their foundations;
 - from third parties: Financial Entities, Public Administrations, Tax Agency, Social Security, Central Bank.

Spain

Innovations in Political Parties Audits

Moreover, the Spanish SAI has promoted two electronical applications to take advantage of this information for their audits:

- Concerning the challenges, a strategy regarding digitalization and audit proficiency should be adopted.
- Solutions to keep being relevant:

- Thinking of how to consolidate data with the same format to make comparisons between parties with similar resources.
 - New validation rules.
 - Provide certain allowed information to the citizens (statistics).
 - Offering technical assistance to the users.
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The UK National Audit Office (NAO) and the Netherlands Court of Audit (NCA) use reactive and rapid audit reporting to help them remain as relevant as possible to their respective parliaments, governments and citizens.

The NAO conducts investigations to establish the underlying facts in circumstances where concerns have been raised with us, or in response to intelligence that we have gathered through our wider work. Introduced in 2013, investigations now sit on an equal footing with our traditional financial and value-for-money audits and make a substantial contribution to our annual programme of work to Parliament.

**UK + The
Netherlands**

Investigations and focus audits: remaining relevant through reactive and rapid audit reporting

Inspired by the NAO, the NCA developed focus audits – a new type of audit which differs in that it has a much shorter lead time (around 14 weeks), focuses on a topical issue, and starts out from a precise and clearly defined question. A focus audit must lead to a clear, concise publication that does not contain any conclusions or recommendations.

Investigations and focus audits enrich the product mix at our respective institutions and provide options when reporting at speed on issues of high parliamentary and public interest. Come along to this session to learn about our experiences introducing a new product, challenges encountered, and impacts achieved!
