

SAI(s)	Workshop title	Workshop abstract
Albania	Relevance of big data auditing	<p>Albania is investing huge amounts of money in large IT projects in recent years. The development objectives and priorities, as in other emerging countries, include increase in the public services delivery through integrated software modules. These create a state in which bid data are generated and circulate as an input/output for several systems. The recent IT complex project of Albania government includes building Albanian Financial Management Information System, software funded by the WB, which aims at integrating data for public investments, midterm planning, treasury function and other modules such as customs or tax directorate.</p> <p>Faced with this situation, the role of ALSAI is changing from the traditional audit activities. These raise questions related to the integrity of this data as audit evidence and comparing it with other sources of creating these data. On the other hand, it improves the quality of the audit work, adding value to different stages of the audit process, including initial planning through a more risk-based approach or determining materiality through creating benchmarks. In these circumstances, additional relevant skills and knowledge are required to take the best from this data centralization and integration, with the purpose of adding value on relevant public service delivery and improving citizen lives.</p>
European Court of Auditors	Environment concerns in audit: 'nice to have' or a must?	<p>European citizens are more and more concerned about the current and future state of the natural environment: rapid climate changes, air pollution and deterioration in biodiversity. They gave clearly their voice in the recent European elections or through Fridays for Future movement. They want governments and public institutions to act. It is both a challenge and an opportunity for supreme audit institutions to respond to that voice.</p> <p>Should environment concerns be an obligatory part of our work? To what extent should we take into account the impacts of the audited action or policy on: greenhouse gases emissions, air and water pollution, biodiversity, etc.? Or should we go even further, towards the Inclusive Wealth concept of the United Nations Environment Programme? What would be feasible to include in our audit programmes,</p>

taking into account the value for money principle? How can we utilize the data analysis tools in auditing those aspects?

This workshop will result in identification of those environment aspects that could increase the relevance of the work of supreme audit institutions to the growing concerns of European society, without diminishing the impact of the current work on legality or sound financial management.

The trainee program of the State Audit Office of Hungary ensures the conditions for becoming a future auditor in three consecutive stages. In each stage, trainees support the work of the SAO with gradual load and responsibility. Based on the rotation principle, trainees perform tasks in a functional unit, support unit and audit area, allowing them to get to know how the organization works in many areas, to gain knowledge and experience, and to work under several leaders. In the course of their work, the trainees are supported by the appointed mentor auditors. After obtaining the necessary 5 years of professional experience, the opportunity to apply for the position of auditor will be opened, as well as to be part of the management team after acquiring relevant audit experience.

The State Audit Office of Hungary pays particular attention to train its (young) employees in order to ensure professionalism. In the framework of a cooperation agreement between the SAO and the University of Miskolc a two-semester course of “public service analyst” was established and this course was successfully completed by several young workers. Another opportunity to improve professionalism is the “good practices” self-learning platform where representatives of certain professional fields make presentations on the experience of their practices to support participants in utilising these in their work. Recorded lectures can be watched anytime through the e-learning network of the SAO. The State Audit Office of Hungary continuously ensures the active participation opportunities in national and international professional events and visiting fellows’ programmes through an internal standing invitation system.

To be a successful young worker it is also essential to have certain personal competencies beside the continuous development of professional skills. High adaptive capacity of young workers can be a great advantage in institutions operating in rotating system. Also, young workers, because of their age, can handle easier the situations related to the digital switchover. Young workers are able to react more rapidly to the tasks and practical challenges given by the development of information technology. Young workers are motivated, enthusiastic and are even searching for the new challenges.

Hungary

Supporting young people’s development at the State Audit Office of Hungary

Italy

SAs and jurisdiction:
just a Mediterranean
eccentricity?

From a very rough comparative analysis, it is easy to see that just a few SAs in Europe today are structured as part of the judiciary proper. In some countries, this peculiar architecture was a feature of the past, but is nowadays waning or has been simply discarded, apart from some formal or ceremonial trappings. It may be hastily concluded that the model of a “jurisdictional SA” is a thing of the past, or something that suits only the countries in which it is really entrenched. A closer and deeper look at the changing world SAs, as part of institutional frameworks facing many challenges, are called to adapt to, dispels such superficial assumptions. The very idea of a superior audit institution arose with the first appearance of a still non-pyramidal, still multi-layered and complex-structured form of public powers’ architecture which we conventionally call “early modern State”. The first layout of such audit institutions was that of judicial bodies. This was not a mere accident, but inherent to the role they had to fulfil. Nowadays, removed from us as that scenery may seem, many issues are quite the same. Legal post-modernity requires new neutral powers capable of exercising a non-partisan mediation between the many levels of society. Jurisdictional SAs, in this perspective, have the capability to tackle many emerging problems with increased effectiveness, combining pre-emptive control, audit, sanctions and liability actions. An outline of the many-faceted action of the Corte dei conti in the fight against corruption provides a sound example.

**The
Netherlands**

The media
communication game:
can you sell your SAs
message to journalists?

One of the most important and effective ways to achieve societal and political impact is through media coverage. Via media you can strengthen your relevance by reaching a large audience, pushing public debate and setting the political agenda.

But to get the right message in the news, that’s not an easy process. Instead, it can be quite a struggle to deal with journalists that look for sensation stories, negativity or the human angle, especially for us, nuanced researchers and auditors. Of course, we have spokespersons who help us, but my experience is that if you as a researcher understand media and if you understand the needs and wants of journalists, you are much more capable to get your message across. Also, you will be more able to be in the lead in the media communication strategy of the organisation, while being aware of the tensions between the media logic and the logic of a court of audit.

This workshop will provide participants with tools in the form of practical tips and tricks and scientific insights about media, journalism and media logic. Even more important, we’ll put it all into practice by playing the media communication game in groups of four. Two play the role of journalists and the other two are researcher/spokesperson. The journalists read a press release of the NAO and discuss with each other which questions they want to pose, since they have certain goals for a news report about the subject (as around format, journalistic norms, appealingness). The researcher/ spokespersons read the

press release and discuss with each other what goals they want to reach (main message, why is media needed in this case and what to do if journalists look for sensational stories). After this preparing discussion the groups can play the media communication game with each other.

Afterwards I like to moderate a brief reflection with all participants about the questions:

- Who has reached their goals? How come?
- Did you experience any moral dilemma? (media logic versus the logic of a Court of Audit)
- How about country differences in media/journalism and in media communication?
- Which (other) opportunities do you see for media communication about your own research?

Norway	Advantages and disadvantages of Automatic controls	A short brief about a project in the National Supreme audit institution of Norway that makes Automatic Controls for auditing. Group discussion of the advantages and disadvantages for Automatic control. Conclusions of the group results.
UK	Rise of the machines!	A (mostly) buzzword free exploration of how new technologies can support the auditor. Franki & Will from the UK NAO's data analytics research team will talk through some of the projects the team is undertaking to support audit in the near future, and where we believe the usage of new and novel technologies can assist with the audit process in the longer term, supporting quality and keeping our organisation credible in our application of the latest innovations.
