XI EUROSAI CONGRESS

31 May 2020 – 4 June 2020

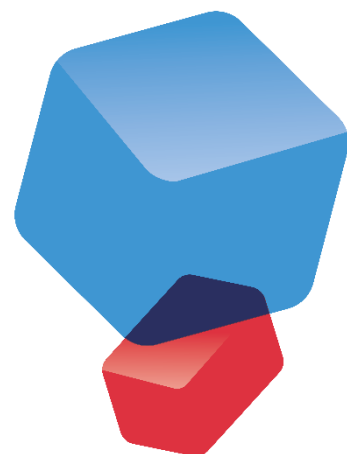Prague, Czech Republic

INTRODUCTORY PAPER

INTRODUCTION

The purpose of this document is to give all readers and future participants of the Congress an overview of our plans for the **XI EUROSAI Congress** that will take place in Prague, Czech Republic, **from 31 May 2020 to 4 June 2020**.

All relevant information about the vision of the Congress, the venue, the programme, speakers, and other organizational matters are updated on a regular basis at **www.eurosai2020.cz**. We will also be happy to answer your questions mailed to **congress@eurosai2020.cz**.

The Congress will be divided into general discussions about **strategic EUROSAI issues** (Governing Board meetings, General Plenary Sessions) and **practical work sessions** (workshops, the marketplace, and the Technical Plenary Session). Most of them will take place at the **New Building of the National Museum** in Prague.

To enable you to learn more about our beautiful capital city, we will enrich your stay here by many social activities. You will get the chance to climb Prague towers, to go to great restaurants to try out the typical Czech cuisine, to sail on the Vltava river, to see Prague´s underground, or to visit to our famous Prague Castle.

We are looking forward to meeting you in Prague in 2020!

CONTENT

XI EUROSAI CONGRESS

The Supreme Audit Office of the Czech Republic is honoured to organize the XI EUROSAI Congress in 2020. Being inspired by our predecessors and having in mind their great contributions, ideas, and creativity, we strive to prepare the Congress as much thought-provoking, beneficial, and practical as possible.

3C
communication
cooperation
comparison

3E
effectiveness
efficiency
economy

3I
information
innovation
interactivity

Hand in hand with the **vision of the Congress** – **3C**-**3E**-**3I** – we will focus on topics that are of great interest to the whole EUROSAI community, such as how SAIs can contribute to the fight against corruption, what topics are crucial for SAIs at this moment, what challenges are ahead of us, how IT technologies can help us understand each other better, how we can best exploit data that is available to us, what we can do to support Sustainable Development Goals, how can audits of e-Gov projects prevent failures and improve the performance of governments, and many, many others.

We believe that clear **communication** is fundamental for a successful **cooperation** and both of them bring concrete results. This will be our first priority. Outputs must be unambiguous, usable, and reflect the needs of individual SAIs, their countries and citizens. We will strive to have constructive discussions, solve essential issues, and make decisions with a clear impact.

This is also a reason why we have introduced the Benchmarking Information Exchange Project (BIEP). The main idea of BIEP is to compare key performance indicators and specific national conditions across countries. Areas of comparison are not limited. The data and information exchange is also based on the 3C principles: **communication**, **cooperation**, and **comparison**. According to 3C principles, BIEP contributes to easy communication and better cooperation which lead to more comparisons.

There is great potential in the **information** that states and public administrations collect. So far, the SAIs cannot adequately take advantage of this information. The way in which audit institutions and citizens get information from the open data will be shown at the International Hackathon, which will

be organized in March 2020, whose results presented at the Congress will be inspiration to all of us.

Last but not least, we will focus on **innovative** approaches such as automatic translators and other language technologies that can help us get an insight into possibilities of their deployment in the context of the work of the SAIs.

PLACES FOR GENERAL DISCUSSIONS

The general topics concerning the work of EUROSAI will take place in the New Building of the National Museum of the Czech Republic. You will have the opportunity to learn more about this place during the **Welcome Reception** that will be organized for you in the **Foyer of the Congress Hall** on Sunday evening, May 31, 2020. The **marketplace** will also be organized here on 3 June 2020.

Foyer of the Congress Hall

Meeting Room H

The **Governing Board meetings**, which traditionally open and close each Congress, will be held in the **Meeting Room H** on Monday morning, 1 June 2020 and on Thursday morning 4 June 2020.

Main discussions – the **1st and 2nd General Plenary Sessions** and the **Technical Plenary Session** will be run in the **Congress Hall** of the National Museum on 1 June – 3 June 2020.

Congress Hall

But this is not all. There will be more rooms, corridors, and meeting rooms available for you in the Museum! Among others, the **Atrium with its corridor**, the **Meeting Room "TOP"**, and many others. There are plenty of places and events you can look forward to!
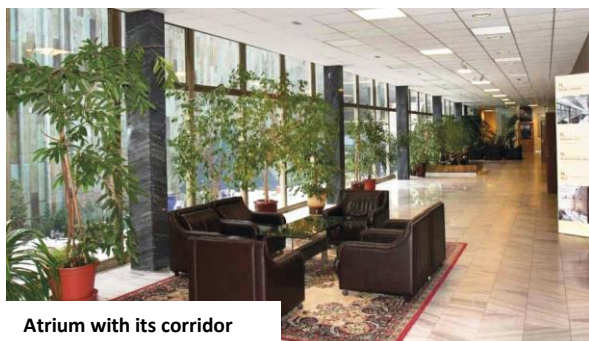
Atrium with its corridor

Meeting Room "TOP"

Do you want to learn more? Look at www.eurosai2020.cz or write at congress@eurosai2020.cz.

WORKSHOPS

General information about the workshops

Where will we meet to make thorough discussions?

The Congress workshops are practical sessions organized at the [University of Economics in Prague](#) on **2 June 2020**. The length of each workshop is **150 minutes** (a coffee break included) and most of them will run twice a day: one in the morning from 09:00 and the other one in the afternoon from 14:00 to allow more participants to engage in the topic of interest. Which workshop will take place twice a day? **The decision will be yours**! Your interest expressed in advance by communicating with the organizers and by registering to the workshop will show it.

In the registration form that will be distributed in January 2020, all participants will be invited to sign up for 2 workshops (one in the morning run, one in the afternoon run). The number of participants in each workshop session will be limited to 25.

For organization of each workshop, one SAI is always responsible. Nevertheless, as we wish to support the partnership between SAIs as much as possible, most workshops are prepared in close co-operation of more SAIs.

Let´s motivate ourselves!

The main aim is to inspire and motivate participants through thorough discussions and exchange of opinions on the best products of SAIs. We wish all participants to decide what methodology, audit report, audit approach, web/report design, data processing method, audits recommendations with highest impact on the law and/or the public are the best. The workshops shall include new attitudes and tools in the audit work shared in a participatory and interactive style with the emphasis on the **vision of the Congress 3C-3E-3I**.

How will we reach the aim?

Each workshop will be organized and managed by one SAI (some of them in co-operation with other SAIs or non-SAI institutions), who will appoint **a moderator** of the workshop and his/her **facilitator(s)**. The moderator will also be responsible for presenting the results and outputs from the workshop discussions at the **marketplace** and **at the Technical Plenary Session on 3 June 2020.** The facilitator(s) job will be to help the moderator as much as possible to prepare and run each workshop smoothly.

The official language of the workshops is English. Except for the workshop on using IT technologies in audits, no interpretation will be provided.

Let´s find the best product!

As said before, in addition to interesting discussions of workshop participants, we would like to encourage all SAIs **to find and vote for the best product**. **Any products which help you to deliver the message of your outputs, mainly audit reports, audit findings, innovative approaches, and many others to the recipients (state and public authorities, experts on the topic, journalists, the public, etc.) in the best possible way are exactly these that we are looking for.**

Has your SAI created something special you are proud of? Does the product meet any of the workshop topics? Let us know about it. The more products you nominate, the better discussions you initiate, and the more you can also gain!

No losers, just winners

We would like to determine the most outstanding solution purely on your discussions and opinions. We are fully aware of the possible variety in presented products, which makes the comparison even harder. Nevertheless, we are absolutely positive that it is possible to find the best outcomes almost in each topic/workshop. **Let´s have a discussion** about them!

You all are cordially invited to our Congress workshops, to nominate your products, to join the discussions, and to find "the best of"!

Time schedule of activities connected with workshops and the marketplace

Date	Time (tbc.)	Task
1 June 2020	evening	Moderators and their teams prepare their "workshop" rooms – e.g., display posters (or other "decorations they will need for their WS), check equipment, distribute materials to tables, etc.
2 June 2020	08:00-09:00	Moderators and their teams finalize the workshop preparation phase
	09:00-11:30	12 parallel workshop sessions #1 (coffee break incl. as needed)
	14:00-16:30	12 parallel workshop sessions #2 (coffee break incl. as needed)
	17:00	Transport of moderators, facilitators, and other co-organizers to the National Museum
	evening	All workshop "miniteams" will prepare their outcomes from the workshops 1. for the marketplace 2. for the Technical Plenary Session 3. for the Congress Conclusions/Resolution
3 June 2020	08:00-09:00	Moderators and their teams finalize the marketplace preparation phase (booths´ decorations etc.)
	09:30-11:30	marketplace
	14:00-15:30	Technical Plenary Session – moderators give their 5-minute presentations about the most important results from their workshops

And what workshops we have arranged for so far?

As we try to make the choice of topics as wide as possible, we have taken all areas of audit life into consideration. In the following pages, we are happy to present a brief overview regarding the 12 workshops of the XI EUROSAI Congress to you. Just have a look!

1   Visualization and publication of audit activity outputs

MOTTO "Visualisation transforms data into information."

Main organizer: SAI Czech Republic
Contact: Mr Vaclav Jurga vaclav.jurga@nku.cz
                    Ms Jana Schenkova jana.schenkova@nku.cz

A challenging era

We have been facing the aspects of the modern digital era for almost two decades. It requires us to evolve and become more and more efficient if we want to overcome the challenges that it entails. Not only do we deal with the constant increase of data available, but we also have to adapt to changes in a way how the stakeholders and the public perceive it. The ability or willingness to read through the text without any visually attractive content has become less common than before and communication channels have shifted as well.

Whether you are baffled with it or have already succeeded in this area, we invite you to join our workshop and **share your experience**, **opinions**, and **approaches** to attract target audience and to encourage them to dig deeper.

Looking for "the best product"

In our workshop we will also try to find "the best product". That could be:
- a website or any other communication channel
- an interactive visualization, a web map
- an infographic, visual identity, etc.

How we will do it?

Has you SAI created such a product that is worth sharing with the others? Let us know about it. **We will give you the opportunity to present your product.** It can be either in the form of slides, a video (speaker is not present at the Congress), or any other innovative way. The participants will then have an opportunity to raise questions and ignite vibrant discussion. Based on these discussions and a survey, we will be able to whittle down the contributions to the last one, the "best".

We would like to **determine the most outstanding solution** purely on your subjective feeling. We are fully aware of the possible variety in presented products, which makes the comparison even harder. Therefore, the survey will be simple, straightforward, and concerning only the following criteria:
- Concept (data, story) - interesting, topical
- Visual form (metaphor) - clear, easy to understand
- Goal (function) - attractive, influential
- Overall impression

Beneficial, inspirational and rewarding activity for each participant
We organize the workshop in order to:
- **see** the best practices for visualization and publication,
- **explore** new tools and approaches,
- **share** tips and tricks,
- **build** professional network.

For easier assessment and as a reminder to the presentations, the participants who will share their products with us will be asked to provide us with a poster containing certain content (to be specified at a later time).

2 Workshop on Tax Audit

MOTTO: „All SAIs perform audits on expenditure, but do they also perform audits on how to cover state bills?"

Main organizer: SAI Czech Republic
Contact: Ms Irena Vasickova irena.vasickova@nku.cz
Mr Michal Beran michal.beran@nku.cz

> *Without high-quality audit, which leads to adoption of improving measure, the tax collection may not be effective and tax system may not be efficient.*

Each of us knows that state expenditure will be paid only if the tax collection is being properly executed. A tax audit is crucial in terms of SAI´s audit focus. Hardly any other field experiences such a long-term and intensive legislation glut like the area of taxes does. Tackling tax evasions is not only the problem for individual states, but it has also an international dimension. To perform a smooth audit, we offer you to learn the best what the SAIs have achieved while performing audits targeting at this specific area and let you share the results which helped make their tax system run better. Only with a project made with outmost precision, we can deliver an independent view on the tax system to auditees as well as citizens.

What will you learn?
The Workshop on Tax Audit will present the mutual search for audit tools, problems, and the best practice in the auditing efforts of SAIs with a focus on state budget revenues, taxes, and how to audit them. Together we will find answers to these questions:

What do we expect from Tax Audit? How should we audit them?	What information do we need for Tax Audit? What information do we want to share?	What do we expect from the presentation of the results of the Tax Audit?

You will learn more in the workshop, where audit reports focusing on the tax area, resources, analyses, databases of audit reports, etc. will be presented. In an entertaining way, we will identify together the best features which other SAIs have found out in their audits, such as measures to tackle tax evasion, complexity of tax system, administrative burden of data-processing, etc. We will determine which resources lead to the needed information and some of the ways to perform optimal and efficient audit, for example:

1. *What are the methodologies or analyses you use when performing an audit?*
2. *Where do you see the major tax evasion? Is this area being addressed?*
3. *What audit reports received a significant feedback and had a great impact?*

> *The Tax Audit has a potential for each SAI to contribute to an efficient and effective tax collection. The best practice and international comparison also serve as a perfect tool to achieve such a goal.*

Together we will define the structure of the final report which may be used as:
- inspiration (methodology) to perform similarly focused audit,
- comparable criteria in terms of international context (information and approach),
- best practice in the area of public budgets.

Sharing your audit report outcomes and related materials with us will be much appreciated.

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Do you want to learn more? Look at www.eurosai2020.cz or write at congress@eurosai2020.cz.

3   Workshop on environmental SDGs

MOTTO: "Protect nature for the future."

Main organizer: SAI Czech Republic
Contact: Mr Michal Rampir michal.rampir@nku.cz
                       Ms Sylva Mullerova sylva.mullerova@nku.cz

The global framework for sustainable development is the UN 2030 Agenda for Sustainable Development adopted at the UN Summit in 2015. This Agenda sets 17 Sustainable Development Goals (SDGs). A commitment to poverty eradication and achieving sustainable development worldwide by 2030 is the main objective of the Agenda. The goals are chosen to balance all three pillars of sustainable development: economic, social and **environmental**.

It is the environmental aspect of the SDGs that will be the common theme of the upcoming EUROSAI Congress 2020 workshop with a working title **"Environmental SDGs"**. Selected environmental aspects of the SDGs relate, for example, to the following goals:

Goal 6   Clean water and sanitation   **Goal 13 Climate Action**
Goal 7   Affordable and clean energy   **Goal 14 Life below water**
Goal 11 Sustainable cities and communities   **Goal 15 Life on land**
Goal 12 Responsible consumption and production

Europe is one of the most environmentally ambitious communities in the world. In a number of areas, it is a leader in adopting standards, rules, and approaches to ensure environmental sustainability.

> **The purpose of the proposed workshop is to support and strengthen information sharing and to facilitate cooperation between SAIs. The focus is on the audits that execute duties and perform tasks of individual states resulting from the environmental SDGs. Likewise, the environmental impact of the SAIs' audit activities in the context of the whole of Europe will be emphasized.**

The workshop will focus on the environmental aspects of SDGs, the introduction and discussion of selected final SAIs reports in particular environmental areas (e.g., water protection, waste management, climate change, air protection, nature conservation).

SDGs are set by 2030. As a part of the role of the Czech SAO Presidency in EUROSAI in the years 2020-2023, the purpose of SAIs was established in emphasizing and strengthening mutual cooperation among audit institutions in the SDGs area. The main source of information for the selection of potential reports is the EUROSAI Database of Audits. As a next step, there will be a survey on identifying suitable audits, resp. final reports, during the year 2019.

> **The main objective of the workshop is to show and introduce audit approaches in the area of particular environmental components with a focus on sustainability issues and to try to inspire them to carry out similar audits. Last but not least, the aim of the workshop is also to support the discussion of the possibilities of comparisons among countries within the environmental SDGs. In this regard, the BIEP database will be, among other sources, used to prepare and implement the workshop.**

We would like to kindly invite all supreme audit institutions to participate in this workshop.

4   Role of SAIs in the fight against corruption

Main organizer: SAI Czech Republic
Contact: Ms Blanka Bolerazka blanka.bolerazka@nku.cz
                     Mr David Jindra david.jindra@nku.cz

Corruption occurs as a world phenomenon in all forms of governance and in all spheres of society. The role of Supreme Audit Institutions in the fight against corruption differs according to the mandate of each institution. However, some SAIs may just partly utilize its mandate to fight against corruption.

> **The aim of the workshop is to map and discuss all possible actions and means of Supreme Audit Institutions in the fight against corruption and to find a way how to deal with problems and how to avoid obstacles in this area. Since all Supreme Audit Institutions carry out audits on public procurement which is a very vulnerable area for corruption the workshop will be also focused on interesting cases of corruption in public procurement.**

The workshop will be divided into three parts based on three presentations and discussions on them:

1. **The activity of Supreme Audit Institutions in the fight against corruption:**

   This part of the workshop aims to show the presentation of all possible actions which Supreme Audit Institutions can carry out in fight against corruption. Besides combating corruption in the field of the audit work, we will focus on the effect of Supreme Audit Institutions on law and regulations, their informational role, cooperation with other authorities, whistleblowing etc.

2. **Audits focused on corruption:**

   This part will be dedicated to the presentation of the up-to-date experience with the preparation and realization of the audit concerning corruption. We will focus on the way how to determine the objective of the audit as well as on risk analysis, audit procedures, methods, evidence, description of results of the audit, and remedial measures.

3. **Cases of corruption in public procurement:**

   Finally, corruption in public procurement procedure is included in the workshop as a no-less important part. We want to focus on significant and interesting cases of corruption in public procurement including ways how they were revealed.

Let´s fight corruption together. Join us to learn more!

5   BIEP – Benchmarking Information Exchange Project

Main organizer: SAI Czech Republic
Contact: Ms Radka Domanska radka.domanska@nku.cz
                    Mr Stefan Kabatek stefan.kabatek@nku.cz

Do you wonder how your country is doing in comparison with the others? Are you looking for good practice or audit criteria? No matter the topic, there are many areas which merit international comparison such as motorway construction, social housing or health care. Do you want to find out how to get this information?

The Benchmarking Information Exchange Project (BIEP) promotes a flexible exchange of information and experience between SAIs. The benchmarking method allows **comparisons** between systems, processes, or indicators in various areas. Lengthy and demanding coordinated audits are becoming history. **Communication** and **cooperation** have never been easier and are now taking place via the BIEP Portal (**biep.nku.cz**). 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 audit partners.

What will the workshop involve?

We will **discuss** outputs of SAIs as well as possibilities of their use by other SAIs. Together we will **select** most inspiring products and **identify** the reasons for selecting these products. The output of the workshop will be collectively defined criteria for a successful international cooperation.

Each delegate can contribute to this workshop!

- **Has your SAI ever performed an audit which could be applicable for others as well?**
- **Has your SAI used a method easily transferable into different areas?**
- **Has your SAI defined audit recommendations or identified a good practice?**
- **Has your SAI carried out a comparison at the national or international level?**

Please send us your products (e.g. audit reports, analyses, pre-studies, audit programmes and other methodologies, or any other outputs **that could be inspiring for others**) and we will put them to the workshop programme.

We believe that it will be inspiring and worth attending.

Effective cooperation and sharing of audit experience make sense, and the international comparison can give a new dimension to the audits of Supreme Audit Institutions. It is necessary to provide relevant information to the stakeholders. And this is what our workshop will be about as well.

6   EPSAS – European Public Sector Accounting Standards

Main organizer: SAI Czech Republic
Contact: Mr Lubos Rokos lubos.rokos@nku.cz
                       Mr Daniel Reisiegel daniel.reisiegel@nku.cz

An overall objective of this workshop is to discuss one of the key topics for SAIs and governments: **global tendencies and changes in public financial information infrastructure and its impact on SAIs' audits.** This infrastructure can simply be defined as "public sector (or government) accounting", the goal of which is to serve for decision-making and accountability purposes. One of the most visible tendencies is international harmonization and **shift from cash to accrual accounting**. Very clear and important example with potential big impact is the EPSAS project led by European Commission (EUROSTAT).

Why EPSAS project as a EUROSAI Congress Workshop topic?

Potential harmonization of accounting standards across various countries, such as the EPSAS project, may have enormous effect on areas of SAIs' interest:

- Governmental financial reporting;
- National accounts;
- Budget and financial management;
- Public sector audit carried out by SAIs, being a challenge and a driver for both increase of cooperative financial audits and development of common tools, procedures, and methodology.

> **Method of the workshop is to discuss harmonization accounting project, top-level pros and cons, and arguments.**

Expected participants are all EUROSAI members

> **It will consist of two parts:**
> - introduction of the topic
> - panel discussion over opinions and arguments

The EPSAS project is an actual topic with potential to inspire. Lessons learnt from this project are highly useful not only for EU SAIs, but for all SAIs and governments dealing with accountability and decision-making issues.

This workshop is not aimed at accounting professionals but at heads of SAIs and staff understanding the importance of accounting for public, governments and SAIs. The method of the WS EPSAS will be to **introduce the topic to heads of SAIs and present it as a discussion of speakers with strong knowledge and position in favour or against. It will focus on key high-level arguments, avoiding need to understand accounting and technical details of the project.**

> **The workshop will provide all EUROSAI SAIs with possibility to give, in anonymous survey, their opinion on question: „Do you consider the international harmonization of accrual accounting in the public sector of the EU countries effective?"**

Hot topics and key speakers

Topics discussed are to be esp. accountability, feasibility, reasons, political or practical motivation, better decision-making and challenges for SAIs, their readiness and relevant impacts. In particular, following areas are to be covered by speakers:

- EPSAS project – purpose, progress (development), future
- Experience with and benefits of International Public Sector Accounting Standards (IPSAS), lessons learnt for EPSAS ("not to reinvent the wheel")
- Involvement of SAIs into EPSAS and IPSAS project
- SAIs position concerning EPSAS: "welcome", "opponents", "Yes, but…"

7 Using language IT technologies in audits

Main organizer: Charles University of Prague (ELITR project)
In co-operation with: SAI Czech Republic
Contact: Ms Tereza Vojtechova vojtechova@ufal.mff.cuni.cz
                       Mr Ondrej Bojar bojar@ufal.mff.cuni.cz

Today we are experiencing a boom of computers technologies, we all have smart mobile phones, cars, and/or even whole households, but what about language and so called natural language processing? Could it be somehow made very fast and automated? Could language processing technologies be useful for audits and different fields? Could they be useful for you?

What is our aim?
This workshop will give you **an idea about the latest language technologies, their continued improvement and usefulness in many different areas.**

- Do you need to translate large volumes of documents? It already works, and automatically.
- Do you need to search in documents written in a language you do not understand? It works and it is reliable.
- Do you need to read large numbers of documents, in search for particular values, dates or facts (so-called text analytics)? It works and it is customizable.
- And mainly, do you want to take part in discussions which are held in a language you do not speak? It works and you will see a demo.

What helps us?
During our workshop you can try out existing language technologies; most are web-based anyway so they should work on your devices out of the box. After that, the pragmatics among you will brainstorm in small groups how the existing tools can be employed in your current practical needs and the visionaries among you will have a chance to propose new ideas for language processing tools for future implementation.

The workshop is **designed for all, who want to know more about what language technologies currently offer** and to get an insight into possibilities of their deployment **in the context of the work of the SAIs. Neither knowledge of computers technologies nor high-level proficiency in English is necessary.** Everything will be explained and the speech will be automatically subtitled.

8   International Hackathon

Main organizer: SAI Czech Republic
Contact: Mr Jaroslav Broza jaroslav.broza@nku.cz
                       Ms Jana Gabrielova jana.gabrielova@nku.cz

The workshop will build on the outputs of the International Hackathon which takes place in Prague on 3 – 5 March 2020. This workshop is prepared for IT experts, data analysts, graphic designers, and auditors from Supreme Audit Institutions.

The International Hackathon aims at finding solutions, e.g., applications or visualizations, to improve the effectiveness of processes carried out within SAIs while saving costs, to make auditors' work easier, for example when identifying priority areas, and to reduce the administrative burden. Finally, new tools for international comparisons of audit results will be created.

All these products will be created with the use of data sets provided by individual audit institutions, which will participate in the Hackathon. The data would either reflect current operational data or data collected in audits. The accessible data will also include those publicly available in the EUROSAI countries, supplied by national statistical offices, as well as by other institutions, e.g., EUROSTAT. For the International Hackathon purposes, participants may also get so-called simulated data sets of audits, which do not reflect actually performed audits, but are thematically related to audited areas.

At the workshop, participants will be informed about the outcomes of the International Hackathon and will be allowed to test the new applications. Workshop results will be divided into three categories:
1.   tools making the SAI's operation less expensive and more effective;
2.   tools making audit work more effective;
3.   tools enabling international comparisons of audit outcomes and analytical activities of SAIs.

Subsequently, participants will be provided with data sets and will be asked to design such products in groups. Participants do not have to be skilled programmers as their task will only require proposing new ideas of creating electronic tools which would fall within one of the above mentioned categories and which would connect the provided data sets in interesting and useful ways.

The workshop will also include a final evaluation and participants will be asked to vote for the most interesting product from the International Hackathon in each particular category, and will be able to vote on their individual concepts designed at the workshop.

The workshop as well as the International Hackathon will be organized by the Supreme Audit Office of the Czech Republic. Representatives from other SAIs who are willing/wishing to cooperate are very welcomed.

9 The Added Value of IT Audit in the Changing Environment: The Challenges Faced and the Solutions for the Auditing e-Gov Projects

Main organizer: SAI Turkey
Contact: Mr Yahya Gülden YahyaGULDEN@sayistay.gov.tr

The audit of Information Systems is not a new concept; however, **auditing of e-government** is a relatively new one. Audits of e-government IT projects represent a valuable approach to gain information by external auditors, to improve projects, and to minimise risks of failures.

Today, the utilisation of information technology (IT) is essential for the correct and efficient operation of the public administration. Therefore, the public administration is vulnerable to IT risks, especially when they are not properly managed, or even when risks remain unrecognized. This is a challenge for the management as information about risks should be provided early on in order to initiate corrective actions.

The modernisation of public administration entails the implementation of many e-government projects, and most of them are characterized by large size and high complexity, which may contribute to project failures. One approach to preventively counteract such failures is to conduct regular and methodical IT audits.

Public expectations of government are changing, with demand of zero tolerance for corruption and a desire for enhanced and demonstrated results, and improved responsiveness. The current trends and challenges to which governments have to respond and that have no boundaries include: long-term fiscal imbalance, national security, global interdependence, changing economy, demographics, science and technology, quality of life and environment, and last but not least governance.

At the same time, the challenges that SAIs are facing are also constantly evolving. It becomes clear that the mission of an independent and responsive SAI has to evolve towards the following roles:

- assist parliament to carry out its constitutional responsibilities and legislative oversight;
- assist in improving the performance of government; and
- assure accountability and transparency of government for the benefit of the citizens.

The purpose of the workshop is to support and strengthen information sharing and to facilitate cooperation between the SAIs. The focus is on the e-Gov projects audits, challenges/solutions and benefits for the stakeholders. Also, country experience on e-Gov projects audits will be emphasized as well

> **The main objective of the workshop is to share experience and discuss audit approaches in the e-Gov projects audits with a focus on changing needs of governments and the citizens. Last but not least, the aim of the workshop is also to support the discussion of the possibilities of comparisons among countries within the e-Gov projects audits.**

We would like to kindly invite all Supreme Audit Institutions to participate in this workshop.

10   Follow-up of the implementation of audit recommendations

Main organizer: SAI Belgium
Contact: Mr Steven Bernagie Bernagies@ccrek.be

According to the audit standards defined in ISSAI 12 (value and benefits of SAIs – making a difference to the lives of citizens), SAIs need to demonstrate their ongoing relevance to citizens, parliament, and other stakeholders. In this respect, **SAIs should evaluate the impact of their audit activities** to ensure that government and auditees respond to audit findings and recommendations. Therefore, ISSAI 300 (fundamental principles of performance auditing) and ISSAI 400 (fundamental principles of compliance auditing) stipulate that the auditor should follow up previous audit findings and recommendations.

The EUROSAI project group 'follow-up of the implementation of audit recommendations' is set up as an action for the implementation of EUROSAI Strategic Goal 1, and consists of the SAIs of Belgium (lead), Germany, Lithuania, the Netherlands, and Spain. The objective of this project group is to gather information about the various systems of follow-up of the implementation of audit recommendations by EUROSAI members, the reporting on the follow-up findings, the evaluation of the systems, and the use of the results as part of the SAI's monitoring system. This information is gathered through a survey sent to the EUROSAI members (July 2019) and will result in a final report that will be presented at the XI EUROSAI Congress in Prague.

> **The purpose of the workshop is to discuss best practices in follow-up systems, as gathered through the survey.**

The workshop will focus on the various ways of following up audit recommendations. Where a quantitative approach usually consists of displaying a number or percentage of implemented recommendations, the qualitative method presents the information in a more descriptive way. The timing and frequency of the follow-up can also vary considerably between different SAIs, as well as the reporting on the follow-up results.

> **The main objective of the workshop is to stimulate the discussion on the effectiveness of the different follow-up systems used by EUROSAI members.**

We would like to cordially invite representatives of all EUROSAI members to participate in this workshop.

11 Investigations at the UK NAO – delivering fast, factual, and responsive audits

Main organizer: SAI UK
Contact: Mr Lee Summerfield International@nao.org.uk

> **External pressures are creating new expectations on Supreme Audit Institutions to produce relevant audit products.** In a complex and changing environment, traditional financial and performance audit are not always responsive to emerging issues. 'Fake news' and growing mistrust of traditional sources of information means **SAIs must find ways to remain credible, authoritative, and flexible.**

What is our experience?

The UK National Audit Office (UK NAO) response to this has been to develop fast, responsive, facts only reports. Upon approval of a topic, the target is to publish a 5000-word report within 12 weeks. They aim to set out the facts in a way that enables the reader to reach their own conclusions. They are not designed to provide evaluative statements, conclusions, audit opinions, or recommendations. We have called these **"Investigations"** and have to date published over 60 reports across a variety of topics.

Drawing on intelligence gathered through the full range of our audit activities, investigations have become an integral part of the UK NAO strategy and demonstrate the value that integrated public audit brings to our office. Investigations have enabled the UK NAO to provide evidence and clarity on public service failures using our unique skills, expertise, and statutory powers. Our Parliamentary stakeholders have found this additional audit product extremely valuable in getting to the facts of a situation quickly and have held evidence sessions with senior officials to secure improvements. **This approach is now being adopted by a number of European SAIs.**

> **The audience will be taken through the development, successes, and challenges of establishing investigations at the UK NAO. We will walk through the process of defining investigations as a product, establishing standards, and selecting the appropriate delivery model.**

Let´s confirm that "3C" work!

The workshop will discuss the impact and the value investigations have added to us as an institution, to the Parliamentary accountability process, and to public service improvement. We want to not only demonstrate our approach to this area, but also to **communicate, compare, and co-operate** on future opportunities for this product across SAIs.

12   Workshop on INTOSAI Framework for Professional Pronouncements (IFPP)

Main organizer: SAI Sweden
Contact: Mr Peter Rostedt Peter.rostedt@riksrevisionen.se
                       Ms Alexandra Popovic Alexandra.popovic@riksrevisionen.se

EUROSAI Strategic Goal 2 and the IFPP

The Strategic Goal 2 ("SG 2") in EUROSAI Strategic Plan 2017-2023 is **to engage in Capacity Development of European Supreme Audit Institutions**. One objective of SG 2 is **to promote and facilitate the implementation of INTOSAI Framework for Professional Pronouncement** (IFPP).

A project is led by the SAI of Sweden - in its capacity of EUROSAI representative in INTOSAI Professional Standards Committee (PSC) - with **the aim to provide EUROSAI members with information about INTOSAI's standard setting work**. **The project focuses on providing communications to all members about news concerning the migration from the ISSAI framework to the new IFPP as well as giving other information about what is currently going on in INTOSAIs standard setting work**.

A workshop on the implementation of IFPP

The purpose of the workshop is to:

- ensure that the participants have **information** needed about the new IFPP and how it may affect them considering the ongoing revisions of documents,
- share knowledge among participants about success stories and challenges on implementing principles and standards.

Part 1 – The new IFPP framework – what´s really new?

- Describe the migration-process – from the ISSAI framework to the new IFPP framework (including short movie from PSC).
- IFPP – the different categories of documents.
- Standard-setting process – who is involved and their roles/responsibilities
- Ongoing projects and the SDP 2020–2022 – how will it affect the IFPP?
- The importance to comment on Exposure Drafts – all members' responsibility.
- Discussion with all participants on consequences of IFPP, missing **information and communication** channels.

Part 2 – Implementation of standards and principles – successes and regrets?

A) Three presenters and cases (10 min presentation each). Panel discussion:

- Success factors (three of them)
- Challenges (three of them) and solutions
- Based on experience – any advice to SAIs who is in the process of implementing the IFPP?

B) Facilitation of discussion of the panel and the participants in the audience.

C) Sum-up and lessons learned.

13 Emerging issues in the strategic planning of SAIs

Main organizer: SAI Finland
Contact: Ms Jenni Leppälahti jenni.leppalahti@vtv.fi

The focus of the workshop is to discuss how Emerging Issues should and could be taken into account in SAIs' Strategic Planning. Our aim is to **discover** and **discuss together**, what supports SAIs' aim to be relevant and timely in a rapidly changing operational environment. **The workshop will be participatory.**

Key question is "Is my SAI future-proof?"
Based on case examples, we will explore how to define the key Emerging Issues. Further, participants will share their perspectives on what main issues are to be analysed and which methods can be of help in the analysis.

Technological developments, the aging of the European population, climate change, SDGs, migration, post-truth politics, and the renewal of democratic and political practices all have an effect on SAI work. These major trends are central in the development of a sound but agile strategy for our audit institutions.
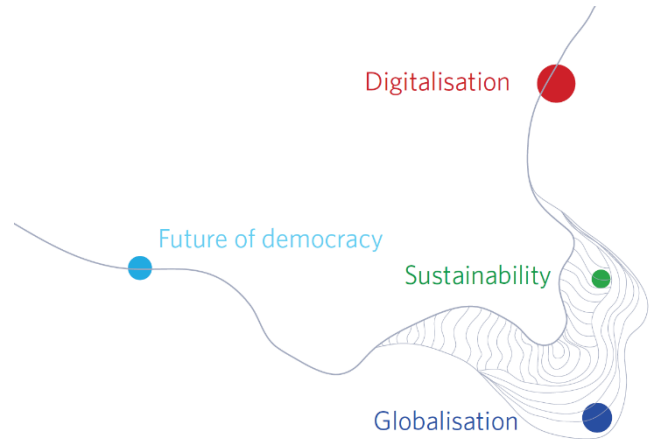
Let´s look for

the answers in the world

of audit together!

MARKETPLACE

The morning of 3 June 2020 from 09:30 to 11:30 will be dedicated for a Marketplace where we wish to provide the EUROSAI members with the opportunity to promote their recent and current **projects** and to inform colleagues about innovative **approaches** they use in the audit work. Furthermore, we hope to create inspiring space where it will be possible to **compare and share opinions** discussed previously at the Congress workshops. Last but not least, we would like to encourage all participants to **initiate new projects**, to **inform** everybody **about their plans**, to **adopt innovative approaches**, and to **support co-operation** not only among EUROSAI members, but also between SAIs and other organizations and project groups.

How we will do it?

We plan to divide the Foyer of the Congress Hall into two parts:

1   Presentation of workshops outputs

One part of the Marketplace will be dedicated to the conclusions and outputs from the workshops. This part will allow the organizers of the workshops to present the outcomes to a wider audience and provide the Congress participants with the opportunity to discuss workshop topics in a greater context.

2   Promotion of SAIs

The other part is fully open to all SAIs to promote their own current projects, works, and future plans and/or innovative approaches in the audit work.

What we offer?

- Space/stand/equipment to present your work, products and future plans.
- Networking opportunity with representatives from other EUROSAI members.
- Opportunity to personally enjoy the EUROSAI community and to exchange and discuss concrete and practical experiences in one place.
- Building up cooperation within the EUROSAI region.

What we need?

To be able to create appropriate conditions for promotion of your SAI on the Marketplace, we invite you to answer the following questions:

- Is your SAI interested in having an own stand at the Marketplace and in presenting there your own products, projects, plans, etc.?
- What will be the subject of promotion?
- What will be the format of your promotion (e.g., poster, presentation, video)?
- What type of technical equipment will you need (e.g., screen, laptop, flipchart)?