Annex 5: Project Closure

1. Basic information on the Project Group:

1.1 Name of the Project Group (PG): EUROSAI Project Group on "Auditing in the new normal: Connecting Technology to Audit Processes"

1.2 Link with EUROSAI Strategic Plan (Strategic Goal/Portfolio to which is linked):
Strategic Goal 1, objective 1.2 and objective 1.3 which are respectively;

- To support the development of innovative approaches and methods in audit and governance of SAIs making use of new technologies

- To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners

1.3 Lead SAI and Participants: Turkish Court of Accounts (TCA) as Leader of the PG, SAI Hungary as the PG member and SAIs of Estonia and Romania as PG observers.

1.4 Criteria used for the invitation/determination of participating SAIs:
As stated in the ToR, participation to PG was open to all interested SAIs or organizations. The PG was introduced to all member SAIs of EUROSAI during GB meetings and in addition invitations were made via e-mail correspondence.

As part of the PG, a survey was conducted among EUROSAI members, and SAIs were welcome to join as respondents to the surveys.

1.5 Resources used (in-kind resources and financial resources if any):
TCA allocated adequate human resource to the project and appointed a special team for the coordination and execution of project-related activities. The team made their contribution by spending the working hours allocated to the project; on the preparation and implementation of the survey, conducting online meetings and correspondence with member and observer countries, preparing the output report, conducting internal and external evaluation processes, and quality control procedures.

1.6 Contact Person: Principal Auditor Emre Gülşen (emregulsen@sayistay.gov.tr; 0090 312 295 36 42), Senior Auditor Nihan Polat (nihanpolat@sayistay.gov.tr; 0090 312 295 39 74)

2. Results achieved (to be included in the Progress Report of the relevant Strategic Goal/Portfolio):

The PG aims to evaluate the use of technology in audit processes, especially after the pandemic, which has forced SAIs to work differently from standard practices and to implement innovative solutions. With this aim on mind, the PG focuses on identifying the needs in this area to prepare a roadmap for the post-Covid-19 period.

Another aim is to present the survey results to the EUROSAI Community in a report and to share the summary of current practices and conclusions regarding the current situation.

The questionnaire applied in this context was prepared to obtain data on a wide scale from data management, data processing and analysis processes of SAIs to the difficulties they experienced during the Covid-19 period. 20 SAIs responded to the questionnaire which was applied in the electronic environment.

The output provides an understanding that for the future of auditing profession, the aim will be transforming the entire process by using technology in order to enable a more efficient and a higher quality audit. As technological development is continuous, its effects on auditing will also be long-lasting. Digitalisation used as a tool, will increase the capacity of SAIs to respond quickly to possible crises in the future.

3. Main products of the Project (for their dissemination as described above): the PG leader will attach the documents or include the link to them.

EUROSAI Project Group Survey Assessment Report titled as "AUDITING IN THE NEW NORMAL: CONNECTING TECHNOLOGY TO AUDIT PROCESSES" is the output of this Project Group which includes the survey results applied to EUROSAI members, assessments and suggestions for the future. It is attached as envisaged.

4. Accountability provision:
  4.1 "*Quality and Transparency Statement*" is attached to the output.

Feedback was received from 20 EUROSAI members for the survey. The draft output was peer reviewed by the SAIs of Hungary, Estonia and Romania and the IDI. Quality control processes were carried out by internal stakeholders who are experts in their fields. The output was also reviewed by our interpreters for language check.

5. Dissemination activities:
  5.1 Materials and outputs documents (or links to them, if applicable).
  EUROSAI Project Group Survey Assessment Report titled as "AUDITING IN THE NEW NORMAL: CONNECTING TECHNOLOGY TO AUDIT PROCESSES" which is the output of this Project Group, is attached.

  In the following course, the document can be uploaded in the EUROSAI database of products and BIEP. Also, a draft text of e-mail for dissemination to members will be prepared and delivered.

  5.2 Draft text of piece of news for the EUROSAI website:
  In the following course, draft text of piece of news will be prepared and delivered.

  5.3 Draft texts and pictures for social media
  In the following course, draft texts and pictures for social media will be prepared.

and delivered.

6. **Lessons learnt (ideas, clues and suggestions for related future works, if any):**
   - Exchange of ideas and getting evaluations from international organizations that have carried out / are carrying out similar projects during the execution of the project and the production of the output provides positive contributions.

Annex 6.1

Quality and Transparency Statement

This is to certify that << Survey assessment report titled as "AUDITING IN THE NEW NORMAL: CONNECTING TECHNOLOGY TO AUDIT PROCESSES" **» has been developed by following the Quality and Transparency process stated in the "QUALITY AND TRANSPARENCY PROTOCOL FOR EUROSAI PRODUCTS AND DOCUMENTS" as detailed below:**

   i. **Representation of the membership of the PG/TF/WG or group elaborating the product:**
Turkish Court of Accounts (TCA) is the leader of the PG launched under EUROSAI ESP SG1.2 and SG1.3; SAI Hungary acted as the PG member and SAIs of Estonia and Romania acted as PG observers. Feedbacks from 20 EUROSAI members were received for the Survey conducted and 3 member SAIs provided peer-review support.

   ii. **External stakeholder representation/contribution, if any.**
IDI peer-reviewed the assessment report.

   iii. **ToR/Work plan: existence and approval of a ToR/Work Plan to develop the product.**
ToR of the PG was approved by the EUROSAI Coordination Team in November 2021.
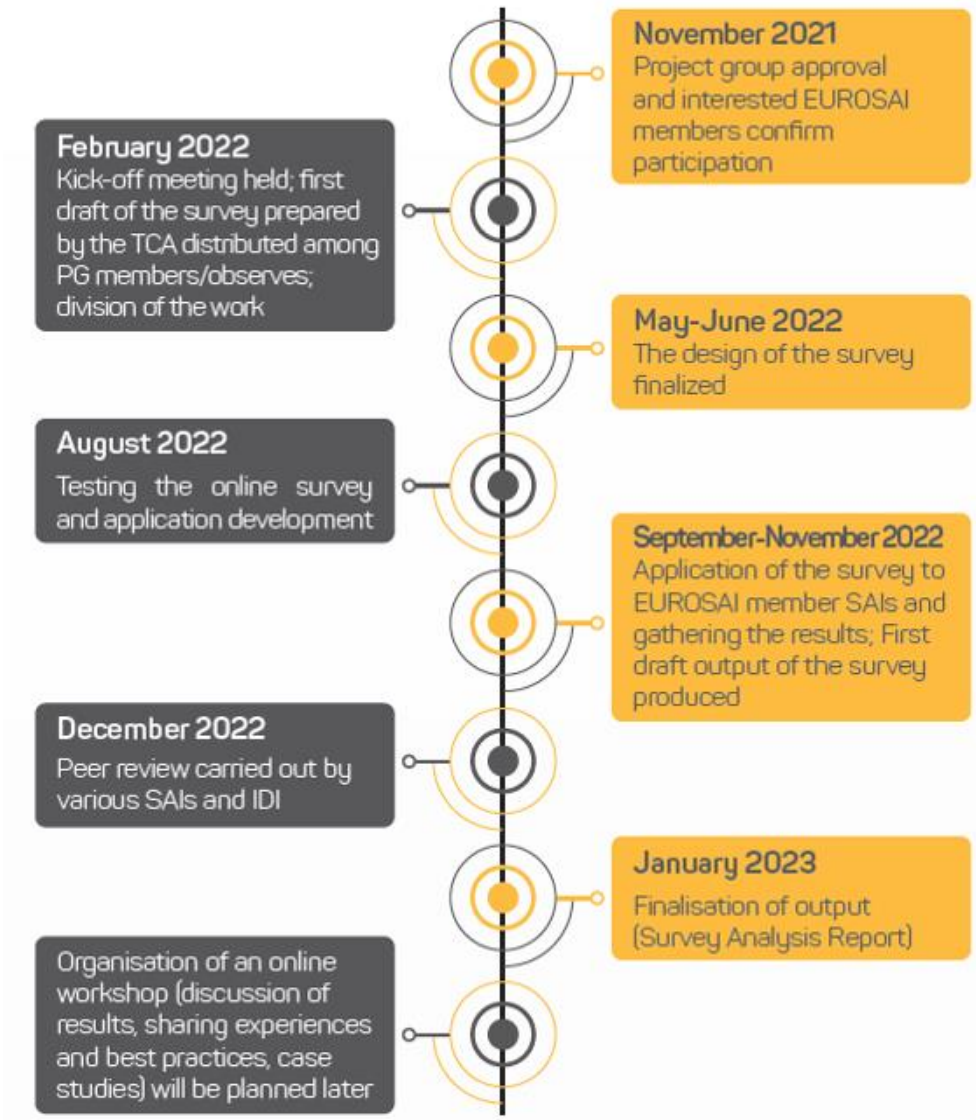
   iv. **Openness and transparency**
At GB meeting at the technical level and GB meeting held in October and November 2021 respectively, the context of the PG was introduced to all participants and the call for interested SAIs was made. Also, negotiations with various SAIs mainly from the GB continued following the ToR's approval and they were invited to the PG via e-mail correspondence.

Progress regarding the output of the PG were presented on different occasions organized through the late 2021 and whole 2022, such as the EUROSAI Post-Congress Get-Together held in May 2022 (Brochure "A Quick Update on Project Groups Set by the TCA for ESP 2017-2024/2021-2022 PERIOD was prepared and delivered), EUROSAI GB meetings (both technical and presidential level) as well as EUROSAI SG1 meeting.

Survey was sent to EUROSAI members to ensure inclusiveness.

Feedbacks from the peer-review process were reflected in the document.

v. **Work method**

November 2021
Project group approval and interested EUROSAI members confirm participation

February 2022
Kick-off meeting held; first draft of the survey prepared by the TCA distributed among PG members/observes; division of the work

May-June 2022
The design of the survey finalized

August 2022
Testing the online survey and application development

September-November 2022
Application of the survey to EUROSAI member SAIs and gathering the results; First draft output of the survey produced

December 2022
Peer review carried out by various SAIs and IDI

January 2023
Finalisation of output (Survey Analysis Report)

Organisation of an online workshop (discussion of results, sharing experiences and best practices, case studies) will be planned later

vi. **Exposure:**

The output document "AUDITING IN THE NEW NORMAL: CONNECTING TECHNOLOGY TO AUDIT PROCESSES" will be sent by e-mail to all EUROSAI members, and made available to EUROSAI community and external stakeholders on the EUROSAI website (database of products) as well as BIEP.

Metin YENER
President of the Turkish Court of Accounts