

“Improving Performance Audit in SAIs by using the Performance Audit Guidelines (ISSAI 300 and 3000-3999)”

4-5 December 2013, Bonn, Germany

Seminar programme

Wednesday 4 December 2013		
9:30 – 9:45	Welcome and opening	
9:45 – 10:00	Session 1 <u>Objective of the seminar</u>	<i>Plenary</i>
10:00 – 11:00	<u>Presentation of the relevant ISSAI</u> 1. The new ISSAI level 3 “Fundamental Auditing Principles” 2. Performance Audit Guidelines <ul style="list-style-type: none"> ▪ ISSAI 300 “Fundamental Principles of Performance Auditing” ▪ ISSAI 3000 “Implementation Guidelines for Performance Auditing” ▪ ISSAI 3100 “Performance Audit Guidelines: Key Principles” 	INTOSAI Professional Standards Committee (PSC) Norbert Weinrichter, INTOSAI Sub-committee on Performance Audit (PAS)
11:00 – 11:30	Coffee/Tea	
11:30 – 12:30	Session 1 (cont.) <u>Presentation of Tools</u> <ul style="list-style-type: none"> ▪ “ISSAI Compliance Assessment Tool (iCAT)” on Performance Audit ▪ “ISSAI Implementation Handbook” for Performance Audit 	Shofiquil Islam, INTOSAI Development Initiative (IDI)
12:30 – 13:00	<u>Strategic considerations</u> Before implementing the ISSAI	Werner Pelzer, SAI of Germany
13:00 – 14:00	Lunch	
14:00 – 14:30	Group photo	
14:30 – 17:30	Session 2 <u>Using the Performance Audit Guidelines</u> 4 parallel workshops with case studies and exchange of experience on planning, conducting and presenting performance audits with the help of ISSAI 300, 3000 and 3100 on <ul style="list-style-type: none"> ◆ Healthcare ◆ Programme evaluation ◆ Procurement ◆ Organisational structures 	<i>Group workshops</i> Case studies by SAIs of Bulgaria, Estonia, Hungary Malta, Switzerland Czech Republic, ECA Norway

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Thursday 5 December 2013		
9:00 – 12:30	<p>Session 2 (cont.)</p> <p><u>Using the Performance Audit Guidelines</u></p> <p><i>Parallel workshops:</i> Exchange of experience, summing up of discussions, preparing of workshop results</p>	<i>Group workshops</i>
12:30 – 14:00	Lunch	
14:00 – 15:30	<p>Session 3</p> <p><u>Improving audit practice by using the Performance Audit Guidelines</u></p> <p>Workshop results: How can ISSAI 300, 3000 and 3100 contribute to performance audits?</p>	<p><i>Plenary</i></p> <p>Workshop representatives</p>
15:30 – 16:00	Coffee/Tea	
16:00 – 17:00	<p>Session 3 (cont.)</p> <p><u>Improving audit practice by using the Performance Audit Guidelines</u></p> <p>Workshop results: How can ISSAI 300, 3000 and 3100 contribute to performance audits?</p>	<p><i>Plenary</i></p> <p>Workshop representatives</p>
17:00 – 17:30	<p>Session 4</p> <p><u>Summing up and Conclusion</u></p> <p>End of Seminar</p>	<i>Plenary</i>