

THE CA NEWS

29 October 2014

ALL YOU NEED TO KNOW ABOUT THE COMPLIANCE AUDIT

EUROSAI

COMPLIANCE AUDIT IN FOCUS



In October 2014, 65 representatives from 22 EUROSAI countries gathered in Vilnius, Lithuania for the Seminar on Compliance Audit to discuss about the way compliance audit has been going and decide on the possible ways of its development. Audit that has been gaining undeniable popularity, interest and significance not only in SAIs all across the globe, but amongst their main partners and users as well. Parliaments and the public require more efficient audits stating whether the laws and regulations are being applied in the manner intended.

Thus organizers of this EUROSAI Seminar have set some rather challenging goals for one and a half days: finding new and reconsidering old challenges that compliance audit faces today, discussing and working together for solutions of those challenges and even providing proposals for INTOSAI Compliance Audit Subcommittee (CAS) and INTOSAI Development Initiative (IDI) about the possible directions where the compliance audit should go, stating what are the needs for methodology, training and support.

BIGGEST CA CHALLENGES TODAY



During a superbrainstorm, that took place during the Seminar, as well as the survey, that was performed prior to it, main challenges were identified and some valuable suggestion for solution proposed. Read [more on slide 3](#).

COMBINED AUDITS – YES OR NO?

Is it better to have only standalone compliance audit? Or maybe compliance audit combined with financial audit? Or even a combination with performance audit? Is there the most efficient way for performing compliance audit? 1st Workshop had tried to analyze these questions and much [more on slide 9](#).

COMPLIANCE AUDIT GUIDELINES – challenges and future development

Here you will find basic information about the Compliance Audit Guidelines 400, 4000, 4100 and 4200, main challenges that SAIs face while implementing them and quick look at the plans of Compliance Audit Subcommittee for further development of the Guidelines. Read [more on slide 6](#).

LET’S TALK about SAMPLING

How to perform sampling in order to gain reasonable assurance – an issue that is on every auditor’s table. Thus participants of the 2nd workshop on the basis of a given practical exercise have provided a number of ideas as to how sampling should be performed.

Defining the population, stratification and other issues were discussed. Still a lot left to discuss – read [more on slide 10](#).

More on this issue

iCATs – comprehensive tool for self assessment slide 8

Important concepts slide 7

How can we help our auditees **more?** slide 8

Identifying **audit scope, subject matter criteria and materiality** slide 12

Attestation vs. direct reporting – **true or false** slide 14

Audit report at a glance slide 15

BIGGEST CA CHALLENGES TODAY

All participants of the Seminar took part in the SuperBrainstorm. 1st part was dedicated to identifying biggest challenges that SAIs and auditors face when performing compliance audits.

More than 20 challenges have been identified ([slide 5](#)) and by voting top 6 were selected.

On the next day, after all workshops have taken place, all participants have gathered again to

brainstorm on the possible solutions and answer for the identified challenges and questions.

Because of the active participation, the result was excellent –

some ideas could be immediately incorporated in SAIs day-to-day practices. On the other hand some of them are rather innovative and may require further consideration.

**MOST
IMPORTANT
CHALLENGES
AND ALL
SOLUTIONS /
ANSWERS
IDENTIFIED IN
THE SEMINAR**

Challenge / Question: HOW DO YOU DEFINE MATERIALITY IN CA?

Solutions / Answers:

- The same as in FA
- Proper criteria
- Impact on citizens
- Related financial flows
- By value, context and nature
- From law and regulations
- Important qualitative aspects
- By the risk
- Users intend (expectations)
- Nature and topic
- Value of audited area
- By context
- By value of audited contracts (e.g. public procurement contract)
- Experience from previous audits
- Professional judgment
- Nature of the subject matter
- Risk of fraud

Challenge / Question: WHEN LIMITED ASSURANCE IS APPLICABLE?

Solutions / Answers:

- Limited resources
- Expectations of intended users
- Risks seen
- Lack of expertise
- Internal control issues
- The lack of access to information on subject matter
- Limited documentation and limited entities
- When we have limited resources, but certain needs / expectations
- Lack of evidence from auditee
- If your audit scope only one subject, one or more department are involved
- Limited time, wide scope, low resources (urgent audits)
- When confronted with limitations
- When criteria under strong interpretation
- Always possible, as long as it is planned in the Audit plan

Challenge / Question: HOW DO YOU DEFINE SAMPLE SIZE IN CA?

Solutions / Answers:

- Professional judgment, based on risk assessment
- Depends on a subject matter
 - Transactions – statistical approach
 - More heterogeneous subject matter – pragmatic approach
- Risk assessment of possible fraud
- Whistle blowing, external information, news
- Statistical sampling (to extrapolate)



BIGGEST CA CHALLENGES TODAY (Continued from [slide 3](#))

MOST IMPORTANT CHALLENGES AND ALL SOLUTIONS / ANSWERS IDENTIFIED IN THE SEMINAR

Challenge / Questions: PLEASE DEFINE ANY DIFFERENCES BETWEEN STANDALONE CA AND COMBINED CA + FA

Solutions / Answers

- Standalone audit isn't enough
- Less Excell and figures
- Different subject matter, scope and criteria
- Different structure of report
- No detailed testing of transactions
- Different audit opinions
- CA+FA = +Audit of Financial Statements
- CA+FA =
 - 1) Scope of audit is law which has direct impact on financial statement
 - 2) Two separate opinions
- Use of sampling
- CA + FA is wider than standalone CA
- Rather technical than theoretical CA / Issue
- Usually standalone CA can dig deeper in Subject matter
- Different materiality
- Standalone:
 - Risk based
 - More profound planning, conducting, reporting
 - Giving reasonable assurance
- CA + FA: something that auditor comes across while doing FA and thus gives limited assurance

Challenge / Question: HOW DO YOU CHOOSE AUDIT CRITERIA?

Solutions / Answers:

- Legal act, regulations
- Consult the auditee
- Contracts: preparing phase of the audit
- Examining relevant acts on the subject matter from the scope of the SAI
- Identifying most important and risky contracts
- Implementation of standards and internal acts
- Common sense
- Public expectation
- Risk analysis
- Criteria depends on subject and its importance
- Identification of the key aims of the activity (projects) concerned
- Determine applicable law on subject matter
- Determines subject matter and goal of audit
- Based on subject matter, scope, audit questions and discussions with the auditee.

Challenge / Question: HOW WOULD YOU DEFINE PROPRIETY (examples)?

Solutions / Answers:

- Code of ethics
- Integrity surveys
- Studies performed together with „would be“ auditees → “Legitimate commonly accepted best practice” as result
- Interpret intentions of the Parliament
- Expected best practice – good governance
- Proper behavior (in compliance with laws, economic, efficient, effective, best practices)
- Expectations for behavior of public officials (e.g. inappropriate use of public assets (vehicles, mobile phones, etc.))
 - Good caretaker of public money
 - Head of agency also chairman of the board of subordinate institution, signing both sides of a contract in a difficult case – not prohibited by law, but not in the spirit of the parliament.



BIGGEST CA CHALLENGES TODAY (Continued from [slide 3](#))

Here you will find all challenges, that have been identified during the Seminar.

Materiality (36 votes)

- Qualitative materiality. How to define qualitative materiality from standalone audit?
- Materiality. Should materiality be related to financial importance of impact on citizens' interest?
- Determining materiality – qualitative aspect → subjectivity
- Determination of materiality when conducting an audit on a state system
- Materiality. Qualitative criteria for materiality.

Sampling (33 votes)

- Sampling for stand-alone audit. How do define sample size and best sampling method for stand-alone compliance audit?
- Sample size for reasonable assurance. How much is enough to gain reasonable assurance in compliance audit, especially when population is not funds (money), e.g. activities

- Reasonable – reliable objective sampling and sample size. For subject matter in compliance audit, what would be sample size? How can we decide sample size is enough? (statistical sampling methods are applied?)
- Sampling. How to chose samples in case of non-statistical sampling?

Audit criteria (23 votes)

- How to choose audit criteria? What is audit criteria – the entire legal act or particular provision in a legal act?
- Criteria. Relevant, reliable, complete, objective, understandable, comparable.
- Common understanding with the auditee regarding the criteria. Communication, contradictory, information about the audit process and methods.

Limited assurance (23 votes)

- Implementing limited assurance audit in the environment of court of accounts. How the findings obtained from limited assurance audit to be evaluated in court of accounts?

- Limited assurance. When it is applicable? In what cases is it better to give a limited assurance? Examples?
- Limited assurance in CA. Why to use it? When to use it? How to use it?
- Reporting on compliance with laws and regulations as part of the auditors report on the financial statements – with limited assurance: communication with the intended user–explain the limitation of scope (methodology, training of auditors).

Standalone vs. combined CA+FA (20 votes)

- Main differences between CA alone and CA together with FA. Should there be any?
- Drafting opinion in combined CA + FA (+ and -) = ?
- Reporting on compliance with laws and regulations as part of the auditors report on the financial statements – with limited assurance: where does FA stop and CA start (methodology, training of auditors).

Propriety (10 votes)

- Definition of criteria – propriety / regularity. How to audit propriety? Is it compulsory for

the auditee? How to force auditee to continue good practices / ethical norms?

Planning (10 votes)

- A good plan. Context. Objective audit questions. Methodological approach. Criteria. Materiality. Timing.

Other challenges

- Inadequate translation for non-English speaking SAIs (5)
- Definition of Subject matter and populations in CA. Does opinion encompass all activities / legal requirements applied to entity? (5)
- How the current audit practice match with standards? Financial – compliance audit, detail compliance audit. CA standards do not explain the process in detail (2)
- Gaps in regulatory guidelines and laws which SAIs or entities should use in their work. Sometimes auditor faces situation when gaps in regulatory documentation causes problems in practice (2)
- Attestation engagement vs. direct reporting. Auditee prepared report before inspection (1)

COMPLIANCE AUDIT GUIDELINES – challenges and future development

From the presentation of Mr Jens Gunvaldsen, INTOSAI Compliance Audit Subcommittee

Where we are now?

Current compliance audit guidelines have been endorsed by the XX INCOSAI in South Africa in 2010. Available guidelines:

- **ISSAI 4000** – General Introduction
- **ISSAI 4100** – For Audits Performed Separately from the Audit of Financial Statements
- **ISSAI 4200** – Compliance Audit Related to the Audit of Financial Statements

New Fundamental Principles of Auditing have been endorsed by the XXI INCOSAI in China in 2013:

- **ISSAI 100** for Public – Sector Auditing (**applicable to all types of audits**)
- **ISSAI 200** for Financial Auditing
- **ISSAI 300** for Performance Auditing

- **ISSAI 400** for Compliance Auditing

Challenges

Certain challenges related to the implementations of ISSAIs have been identified by the CAS.

- Many SAIs continue their current practices of reporting problems, items and issues with no clear reference to the standards.
- Many countries have no clear financial reporting framework, and do not perform financial audit according to ISSAI 1000.
- Many SAIs do not have appropriate competence or tradition to undertake risk based approaches and use professional judgment.
- It takes time to digest the huge amount of new concepts and approaches.

Continued on [slide 7](#)

Challenges in implementing ISSAIs

From the presentation of Mr Ahmet Taner, Turkish Court of Accounts

- Insufficient linkage between theory and practice
- Challenges in identifying “propriety” and further considerations about this type of audit
- The concept of materiality is not straight forward in compliance audit and needs elaboration
- Guidelines do not provide comprehensive and sufficient framework relevant to the judicial function (SAI acting as Court of Accounts)
- Lack of guidance for identifying reasonable and limited assurance in compliance audit

NEW
HANDBOOK
ON COMPLIANCE AUDIT
NOW AVAILABLE

Enquire at IDI <http://www.idicommunity.org/3i/>

COMPLIANCE AUDIT GUIDELINES – challenges and future development

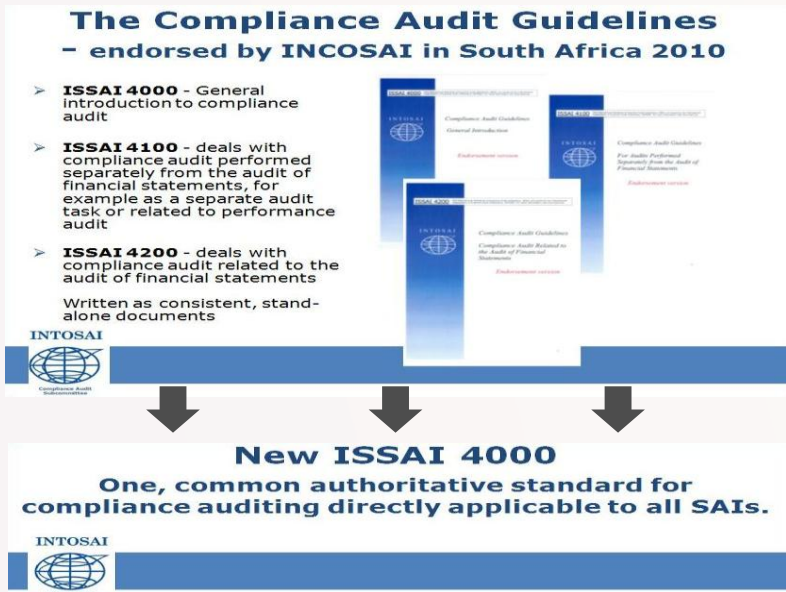
Continued from [slide 6](#)

Development plans

There is a plan to have one common authoritative standard for compliance auditing directly applicable to all SAIs.

Main priorities in developing new ISSAI 4000 are:

- Align with the concepts and structure of level 3 ISSAIs – 100 and 400
- Adapt to new writing conceptions with “shall” requirements and additional explanations
- Expand on concepts that are crucial for compliance audit (reasonable and limited assurance; authorities, regularity and propriety; long and short form of reporting; conclusions vs. opinion)
- Additional requirements for SAIs acting as Court of Accounts



Important concepts

From the presentation of Mr Jens Gunvaldsen, INTOSAI Compliance Audit Subcommittee

AUDIT – a systematic process of objectively obtaining and evaluating evidence to determine whether the subject matter (information or actual conditions) conform to established criteria. (ISSAI 100 paragraph 18)

SUBJECT MATTER refers to the information, condition or activity that is measured or evaluated against certain criteria. (ISSAI 100 paragraph 26).

CRITERIA - the benchmarks used to evaluate the subject matter (ISSAI 100 paragraph 27)

ATTESTATION ENGAGEMENT – the responsible party provides information that the auditor verifies.

DIRECT REPORTING ENGAGEMENT – the auditor defines the subject matter, the criteria and gathers information accordingly.

REASONABLE ASSURANCE (Positive assurance) – the subject matter in all material respect is performed in accordance/ complies with national laws and regulations.

LIMITED ASSURANCE (Negative assurance) – nothing has come to the auditors’ attention that indicates non compliance with significant laws and regulations.

OPINION is a statement of the auditor expressed in a standardized form

CONCLUSION is a broader statement of the findings assessed against the criteria, often long form reporting.

Please, see the [presentation](#), for more information and examples.

How can WE HELP our auditees MORE?

From the presentation of Ms Gabija Kuncytė and Mr Rytis Valūnas, "Klaipėdos nafta" ("Klaipėda Oil")

1.

Save time of the audited company

- Data room;
- Initial questionnaires (the more detailed, the better);
- Check documents in electronic versions (minimizes human recourses from the company's side during audit);
- Make a list of company's specialists needed for interviews (leave top management for the last instance to ask only essential questions);
- Make most efforts to make use of company's adopted form of information and do not ask unnecessarily to prepare everything in a special form if the content is suitable for audit purposes;
- The audit pace should be taking into account the phase of the project.

2.

Avoid duplication

- Decide on the scope of the audit beforehand;
- Ask the company on the audits already performed (if possible, get their conclusions or at least identify the scope of the audit);
- Avoid duplication of auditing the same time period or the same scope (smart audit periods).

3.

Be a realist

- Decide on the amount of documentation and information realistic to check during the allocated audit time involving the audited subject;
- Include top audit specialist on most important questions to be answered during audit;
- Ask the audited company in advance (as much as possible) to start preparing necessary documentation for audit;
- Identify particular number of topics you want to check.

4.

Let the audited company help you

- Always let the company make comments on the project or at least main conclusions to avoid biased or even wrong findings.



iCATs comprehensive tool for self assessment

From the presentation of Md. Shofiqul Islam, INTOSAI Development Initiative, 3i Programme Manager

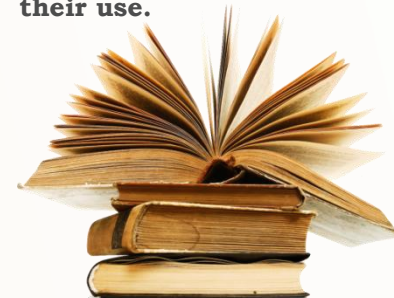
The implementation of the ISSAI framework is a demanding task that requires attention at global, regional and country levels.

The INTOSAI Strategic Plan and the ISSAI Rollout Model approved by INTOSAI Governing Board in October 2011 mandated the INTOSAI Development Initiative (IDI) to 'support ISSAI Implementation'. In keeping with this mandate the IDI has launched a comprehensive capacity development programme called the ISSAI Implementation Initiative (3i programme).

During the first phase of the 3i Programme, the ISSAI Compliance Assessment Tool (iCAT) was prepared. It is a detailed

drilled down tool, based entirely on the ISSAIs at level 2 and level 4 of the ISSAI framework. This tool is meant to assist SAIs in mapping their current audit practices to ISSAI requirements, so that they can identify their needs for ISSAI implementation.

Currently iCATs for financial, compliance and performance audit are already prepared and available for all SAIs for their use.



COMBINED AUDITS – YES OR NO?

The answer whether to combine compliance audit with other audit types mainly lies in the results that the SAI is expected to provide and the resources that it may allocate to this audit.

Certain combinations might provide you with reasonable assurance, but are extremely costly, thus possibly not really effective. On the other hand, others might be easier to perform, but would not provide with the reasonable assurance and might not meet

demands of the Parliament or other users. Decision concerning the way audits need / should be combined depends on the mandate of the SAI as well.

Here are presented suggested ways for combination along with additional helpful comments.

3 Possibilities for combination of compliance audit and financial audit

1. Full integration (Estonia)

- ✓ Same basic methodology

(assertion based, test of internal control, substantive testing)

- ✓ Full integration in planning and execution of FA and CA
- ✓ Positive assurance on the financial statement and positive assurance on compliance – both in the auditor’s report

2. Loose combination (Latvia, Canada, US)

- ✓ Assertion based FA based on ISSAI 1000, different methodology for CA – less resource intensive
- ✓ Looser integration in planning and execution of FA and CA
- ✓ Positive assurance on the financial statement, and negative assurance on compliance – both in the auditor’s report

3. Segregation (Norway)

- ✓ Assertion based FA based on ISSAI 1000, several separate compliance audits on specific subject matters

according to ISSAI 4000 series

- ✓ No integration in planning and execution of FA and CA
- ✓ Positive assurance on the financial statement, positive assurance on each individual compliance audit
- ✓ Reporting of FA and the results of the individual compliance audits to the parliament as part of the reporting on the execution of the annual budget

Combination of compliance audit and performance audit


- ✓ Almost every PA engagement contains audit questions related to CA
- ✓ This does not have to be a problem since PA methodology is applicable to both CA and PA audit questions



Continued on [slide 11](#)

LET'S TALK about SAMPLING

Participants of the 2nd Workshop have been listening to the presentations by Mrs Trkan Sever (SAI of Turkey) and Mrs Emilija Jasaitienė (SAI of Lithuania). After the presentations a practical exercise was given to the participants. Here you will find main conclusions from it.



GOAL TEAM 2: PROFESSIONAL STANDARDS
GOAL TEAM 3: KNOWLEDGE SHARING

Seminar "Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice"
Vilnius, Lithuania, 28-29 October 2014

Workshop 2
Part 2. Sampling for reasonable assurance
Practical Exercise

Supreme Audit Institution (SAI) carries out stand-alone compliance audit, which objective is to assess the regularity of the management and use of assets, asset procurement in the country's university hospitals. The audited period is fiscal year 2013.

There are five university hospitals in the country, which are located in five different major cities. All of these hospitals are financed by the state budget and they all perform the same functions.

During audit planning phase the auditors gained an understanding of each audited entity, understanding of its internal controls (relevant to the objective of the audit) and the control environment in each university hospital. After performing the risk assessment, the auditors identified the following risks:

- The negotiated procedure (without publication of contract notice) as a simplified procurement procedure is chosen in violation the provisions of the public procurement law. The negotiated procedure is commonly used to acquire goods and services from one particular supplier, which has already been

awarded previous contracts. In this way, the principles of public procurement are violated;

- in the *hospital B* cases were identified when the public tender, who did not comply with the qualification requirements, was awarded the contract;
- in the *hospital X* judicial investigation was commenced because of suspicions of falsification of documents and abuse of official position in three public procurements.

Moreover, auditors have ascertained that all university hospitals:

- have valid procedures for organising and implementing public procurements;
- have employees, who are appointed in charge of public procurement;
- have electronic registers of concluded contracts;
- document all procurement procedures (there is a large number of documents; they are stored as hard copies).

Auditors have ascertained that internal control procedures for public procurements are effectively functioning in all hospitals except for *hospital A*, where faults in the internal control environment have been identified (because of the negative approach of the highest level management towards internal control procedures).

While developing an audit plan the auditors have decided to perform tests of details, one of which is **to verify whether the university hospitals acquired medical equipment in accordance with the public procurement law.**

In response to the request of the auditors all university hospitals have provided detailed information on medical equipment acquired in 2013 (see table 1 to 5).

How would you define the population?

There may be various definitions of population:

- By date of signature of contract or date of payment
- Definition of population based on the type of the procurement procedure
- All hospitals in one population
- All contracts
- Fraud cases – separately
- Based on risks – isolate amounts higher than 500.000 EUR and test all of them; exclude amounts less than 500 EUR.

Continued on [slide 11](#)

LET'S TALK about SAMPLING

Continued from [slide 10](#)



Would you suggest stratifying the population? If yes – what kind of stratification should that be?

Stratification may be applicable: by hospital or/and type of procurement procedure.

Would you suggest sampling in stages? If yes – what kind of stages?

In this particular exercise sampling in stages is not recommended.

What sampling methods would you suggest using in this situation?

Various sampling methods may be suggested – from professional judgment to MUS.

What would be the sufficient sample size for reasonable assurance?

Sample size might be determined using the audit assurance model (minimum amount of detailed tests) and statistical formula.

Is extrapolation appropriate/ applicable?

If statistical sampling was used – extrapolate. But be aware that additional procedures might be required when interpreting the results.

COMBINED AUDIT – YES OR NO?

Continued from [slide 9](#)

- ✓ But if all the «PA audit questions» actually are CA related, please consider your PA practice
- ✓ When planning the PA audit
 - Develop audit questions re-lated to the 3 Es
 - Develop audit questions re-lated to improvement of practices



IDENTIFYING audit scope, subject matter, criteria and materiality

Auditors in two workshops have exchanged opinions and practices related to identifying audit scope, subject matter, criteria and materiality. So let's have a peek at some other questions analyzed in the 2nd and 3rd workshops.

Audit scope

How the audit scope is defined in the planning stage of the audit?

It may be defined in law (mandate and public interest), also

risk analysis at macro level may be performed. Quite often (or we can say always) auditors are very limited in time and resources, so this has impact on the selected scope of the audit as well. Also a number of entities and difficulty of the subject or the auditee may be an important factor.

Turning to the standalone and combined compliance audit, it was noted that combined CA often may include activities that have no impact on financial statements.



Subject matter

Which would be a better approach – to define the subject matter individually for each compliance audit or to decide on the subject matter forming an overall audit plan of the SAI?

- The question is still open: depends on what is being audited;
- Different ways to identify subject matter, e.g.:
 - overall risk analysis;

- evaluating materiality;
- auditors identify particular issues;

- Financial audits already have some aspect of compliance audit incorporated.

Difference between subject matter in standalone and combined CA

Subject matter in standalone compliance audit usually involves more information about activities that have no impact on financial statements.

IDENTIFYING audit scope, subject matter, criteria and materiality

Continued from [slide 12](#)



Audit criteria

What is audit criteria – an entire legal act or a particular provision in a legal act?

Depends on audit object (topic) (e.g. if state budget is audited – the entire legal act; in case public procurement is audited – particular provisions).

What audit approach should be used in the case of controversial or ambiguous audit

criteria?

Auditor must inform a legislative body about such a situation or choose another criteria (usually in performance audit).

How many criteria are enough?

Too many criteria is not a good practice.

Differences of audit criteria in standalone vs. combined CA

Whether CA is carried out as a

standalone or combined audit does not really have an impact on criteria. It was only noted that in the combined CA + FA accounting standards may be considered as additional source of criteria and in CA + PA issues of evaluation of propriety may be more apparent.

Materiality

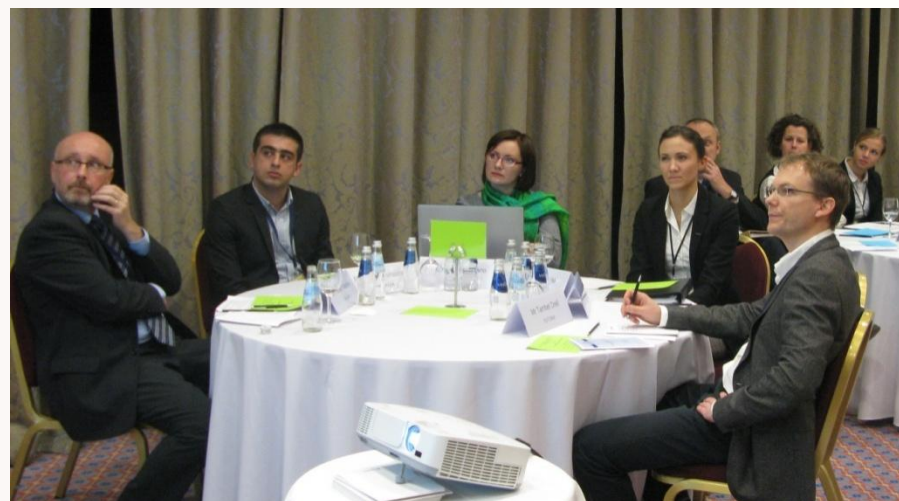
Qualitative or quantitative materiality – which is a better approach for standalone

audit?

Depends on the case and should be used together.

How materiality should be defined when carrying out compliance audit together with financial audit or performance audit?

Quantitative materiality (based on assets or expenditures) can be applied for CA + FA, however its application for CA + PA needs further consideration and discussion.



Attestation vs. Direct reporting: true or false?

- Attestation engagement can be only when compliance audit is combined with financial audit. **FALSE**

Attestation engagement can be in all types – standalone CA, CA + FA and CA + PA, depending on subject matter. Needs to be noticed that criteria are different – in attestation engagement criteria are given, but in direct reporting auditor sets criteria on his own

and finds out if they are correct.

- Direct reporting can be performed only when compliance audit is combined with performance audit or as standalone compliance audit. **FALSE**

Direct reporting can be performed also when compliance audit is combined with financial audit, not only when CA is standalone or CA + PA.



- In attestation engagement audit scope, subject matter and criteria can be defined easier than in the direct reporting engagement. **TRUE**
- Attestation engagement can be performed only as standalone compliance audit. **FALSE**

In attestation engagement audit scope and subject matter are pre-defined by auditee, but in direct reporting auditor uses professional judgement to define the audit scope and subject matter.

Attestation engagement can be in all types – standalone CA, CA + FA and CA + PA. And standalone CA can be performed as attestation engagement or as direct reporting engagement.

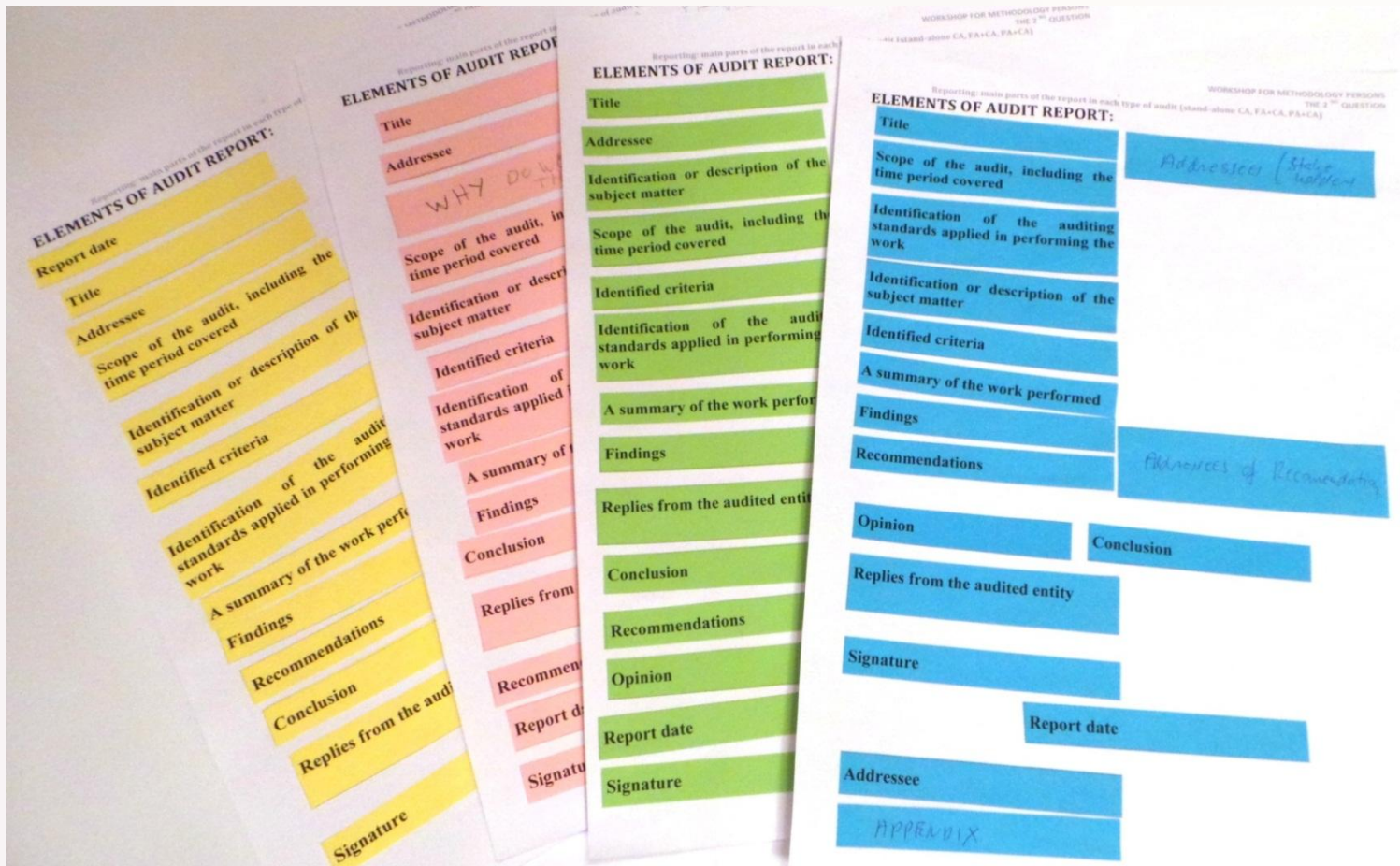
AUDIT REPORT at a glance

Auditors in the 3rd workshop have been working on the best design and layout of the compliance audit report.

There were no dramatic differences, but exercise once more raised the questions that have been on the table before. Thus

meaning we still need to discuss whether and how replies from an audited entity must be included in an audit report, or

what is the best place for auditor's opinion – beginning of the report, end or maybe a separate document?



To conclude, it might be said that whatever colour or type your report is, one always needs to remember about the user of the report and make it as clear and concise as possible.

So, which colour do you prefer?

QUICK FACTS about the seminar



ALL INFORMATION ABOUT THE SEMINAR CAN BE FOUND AT
www.vkontrole.it\CAseminar2014