Xth EUROSAI CONGRESS

ISSAIs & SAIs
Inspiring Solutions

Call for Contribution

Implementation of ISSAIs; Challenges and Solutions for Further Improvement

CONTENTS

1. Introduction

It will be a great honour for the Turkish Court of Accounts (TCA) to host the Technical EUROSAI 2016 and Xth EUROSAI Congress 2017. The theme of the Technical EUROSAI and the Congress will be:

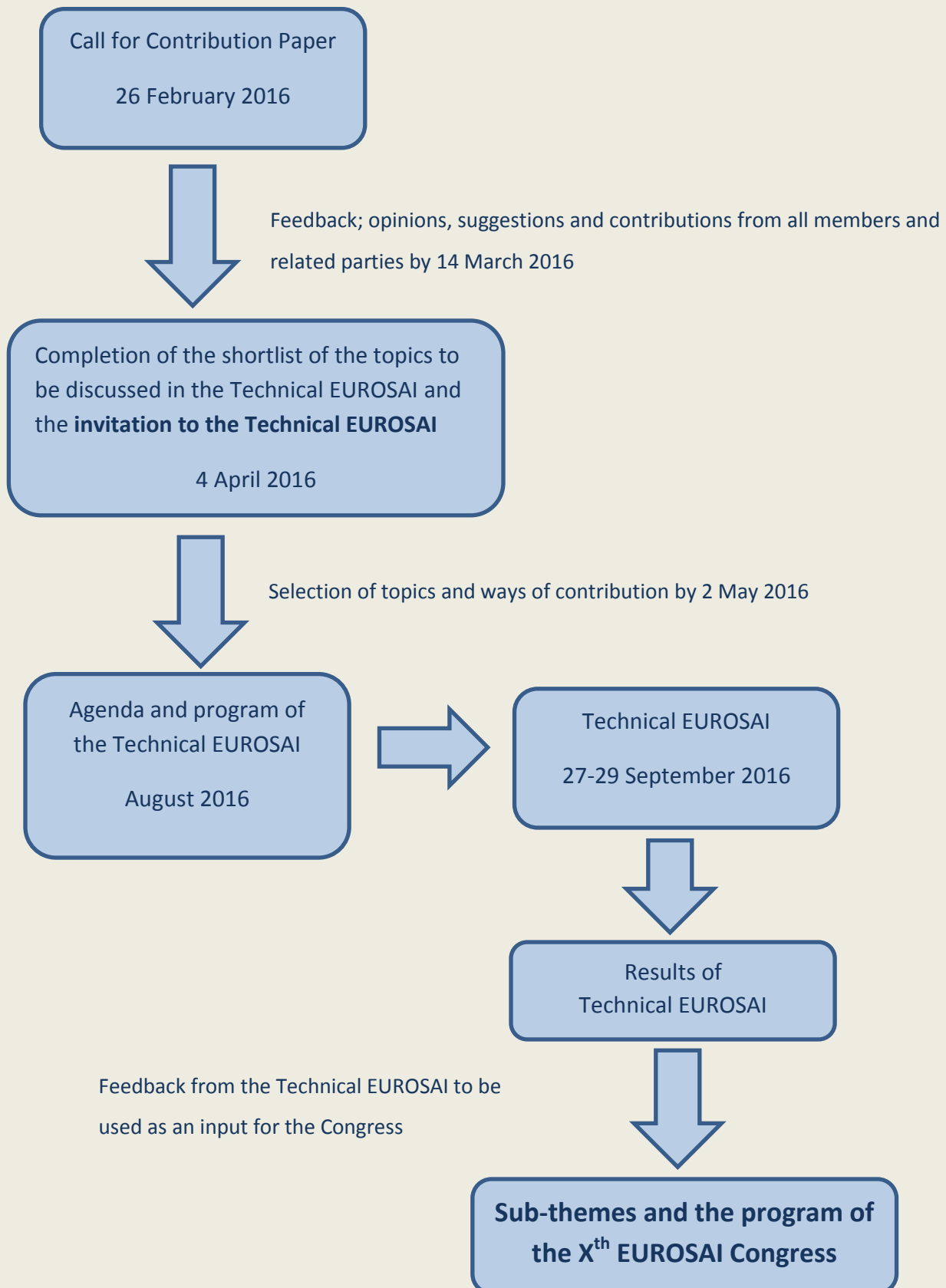 *"Implementation of ISSAIs; Challenges and Solutions for Further Improvement"*

The journey to the Xth EUROSAI Congress starts with the Technical EUROSAI, which will be held as a preparatory conference in Ankara in 27-29 September 2016. The Technical EUROSAI will be a platform for auditors to come together and exchange ideas on staff level. We expect that the results of the technical conference will guide us on preparation of the program of the Congress.

This paper is aimed to serve as a tool to pick up all EUROSAI members' and related parties' opinions, suggestions and contributions for both of these events: What is it in your mind about ISSAIs? What issues do you think should be highlighted? What do we need to focus on for better implementation of ISSAIs? How can we make SAIs' work more effective through ISSAIs? With your suggestions and feedback, the shortlist of the themes to be discussed in the Technical EUROSAI will be prepared. We believe that the conclusions of the Technical EUROSAI will enlighten the road to the Congress.

So, we need **you** and your **opinions** for the success of these events.

EUROSAI Congress Process

The following diagram depicts the path leading to the Congress

Call for Contribution Paper

26 February 2016

Feedback; opinions, suggestions and contributions from all members and related parties by 14 March 2016

Completion of the shortlist of the topics to be discussed in the Technical EUROSAI and the **invitation to the Technical EUROSAI**

4 April 2016

Selection of topics and ways of contribution by 2 May 2016

Agenda and program of the Technical EUROSAI

August 2016

Technical EUROSAI

27-29 September 2016

Results of Technical EUROSAI

Feedback from the Technical EUROSAI to be used as an input for the Congress

Sub-themes and the program of the Xth EUROSAI Congress

2. The road to the Xth EUROSAI Congress

SAIs go through tremendous changes in order to play an active role in public sector audit. This requires SAIs to be equipped with advanced audit, analysis, reporting and communication skills, which cannot solely be fulfilled by traditional audit methods.

Accordingly, the demand for a stronger role for SAIs is also apparent in the latest standards and other documents published by INTOSAI. Furthermore, 69th United Nations (UN) General Assembly adopted the Resolution for "Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions" on December 2014. The Resolution aims to urge Member States to give due consideration both to the independence and capacity-building of their SAIs, as well as the application within their regulatory frameworks of the principles of the Lima and Mexico Declarations. It is also worth mentioning that UN 2030 Agenda for Sustainable Development recognizes repeatedly the important role of SAIs in the implementation of the Sustainable Development Goals.

Undoubtedly, technical, organizational and professional competencies and excellence of an SAI are crucial to carry out its work with a view to contributing to good governance, transparency, and accountability. In this respect, the adoption and implementation of appropriate and effective professional standards are the key factors for promoting strong and independent SAIs.

Last but not the least, EUROSAI's common mission stated in the strategic plan for 2011-2017 is to strengthen public sector auditing in the region; thereby contributing to the work of INTOSAI.

We are now following up these discourses by asking how ISSAIs can be further improved in order to best serve to the credibility and quality of public sector auditing. Apart from discussing the issue from the theoretical perspective of ISSAI framework, we also intend to focus as much as possible on the practical examples of success and failures of implementation.

3. Expected results and impacts

Beyond any doubt, the impact of the Congress will be remarkable if we are able to communicate our ideas and practical experiences for adding value. We hope both the Technical EUROSAI and the Congress will identify the EUROSAI members' diverse approaches on ISSAI implementation with regard to their independence, mandate and national legislation. Besides, we aim to establish an environment which gathers the related parties together and create an opportunity for discussion and brainstorming. In this respect, conclusions and recommendations declared at the end of the Congress will provide precious inputs for the further improvement of ISSAI framework by INTOSAI.

We welcome all suggestions to strengthen the impact of the Congress and all the support you may offer in the coming days.

We believe that the Congress is a deliberative process out of which the ultimate consensus will emerge.

This is our collective effort towards strengthening SAIs and increasing the quality of audit work, and this is the invitation that the EUROSAI Congress 2017 is offering to the community of SAIs.

4. How the theme will be developed?

> ***Technical EUROSAI 2016***
>
> *The preparation process of Xth EUROSAI Congress will be launched by Technical EUROSAI, which will be held as a preparatory conference in **Ankara in 27-29 September 2016**.*
>
> *It will serve as an interactive platform for auditors to make sophisticated and technical discussions on staff level. Technical discussions will be carried out through workshops, knowledge cafes, etc. and organized in a way that will best serve the members' needs and choices. Our main priority will be the establishment of an enabling environment for the exchange of ideas and experiences in an effective manner. By this way, practical examples reflecting the experiences of field work will be elaborated with respect to successes and failures.*
>
> *We expect that the results of the technical conference will help identify the main challenges, needs and ready solutions regarding ISSAI implementation. As a result, the conclusions of the Technical EUROSAI will provide valuable inputs for the main EUROSAI Congress in May 2017.*
>
> *Therefore, we would very much appreciate if you could send a delegation to the Technical EUROSAI conference in 27-29 September 2016.*

We hope that the content of the conference/congress and issues to be discussed will be specified through the active participation of EUROSAI members. We welcome all sub-themes and a wide range of methods of presentation and discussion for both Technical EUROSAI and the Xth EUROSAI Congress. In this respect,

Please let us know, by 14 March 2016, in relation with the theme of Implementation of ISSAIs; Challenges and Solutions for Further Improvement:

What issues and sub-themes can be elaborated during the Technical EUROSAI in September 2016 and X[th] EUROSAI Congress in May 2017? The sub-themes would come from the areas that your SAI has a big say and makes a difference, or issues that you wonder about the practical solutions of a specific problem in terms of ISSAI implementation. We would like to kindly remind you that after having received your proposals for the sub-themes we will

formulate a shortlist of selected topics and ask about your participation as a moderator, facilitator or participant.

Here are a few intriguing topics for you. You can inspire from the issues listed below or think completely out of the box!

✓ How can standards and guidelines related to financial audit be reviewed to meet public sector needs and interests? Which types of audit being conducted in your SAI need further guidance with respect to ISSAI framework?

✓ Expected audit functions of an SAI beyond giving opinion on the financial statements, e.g. giving opinion on compliance and evaluating the effectiveness of internal controls.

✓ What are the areas and issues that are not fully covered or need further elaboration by the existing ISSAI framework, e.g. audit of consolidated financial statements of general government or its sub-sectors, audit of performance information, audit of contingent liabilities, or else.

✓ How can the conflicts between national jurisdiction and ISSAI requirements can be resolved?

✓ What are your success and failure stories in implementation of ISSAIs?

✓ And so forth…

Please feel free to submit all your suggestions about sub-themes without any consideration of delivering a presentation.

5. Methods for presentation and discussion

All kinds of contributions from member SAIs will be welcomed. These may include, for example:

• Knowledge cafes (with brainstorming sessions and round table discussions);

• Workshops; and

• Plenary sessions with stimulating key note speakers;

Or more informal ways of presentation can be chosen; such as:

• A poster presentation; and

• An "ideas market".

Which method do you believe serve best for accomplishing our ultimate goal? In which ways an enabling environment can be created for exchange of ideas and experience? We highly

appreciate if you could share your opinions with us to facilitate the most nourishing and creative platform possible.

By this way, we think that we can organize both events with necessary arrangements in a way reflecting your needs and choices best. Please send your contribution in English to eurosai2017@sayistay.gov.tr by 14 March 2016.

6. Communication

We will designate one staff member from the TCA for each SAI to act as a contact person. Practically, this means that he or she will be introducing himself or herself to you and be ready to communicate any issues related with the Technical EUROSAI and the Congress. You can discuss all technical, organizational and practical matters with your contact person, whose details will be sent you in the coming days.

The website will be launched soon, and all information related to the Congress will be available there. It will be designed in a way to promote the interaction among and active participation of the members of the EUROSAI community. We will let you know as soon as the website is ready and explain in detail how to subscribe.

7. In conclusion

We hope that this paper will initiate an intensive dialogue and good communication between the TCA and EUROSAI members, and it will provide a valuable and useful road map for the preparation of the main Congress. We look forward to meeting you in Ankara for Technical EUROSAI 2016 and for the Xth EUROSAI Congress 2017.

We would like to kindly remind you the following issues in conclusion.

Deadline: 14 March 2016

What issues and subthemes can be elaborated in the Technical EUROSAI 2016 and the main congress in 2017? What are your suggestions for the sub-themes under "Implementation of ISSAIs; Challenges and Solutions for Further Improvement?"

Please send your contribution (in English) to eurosai2017@sayistay.gov.tr