

## **Project Profile**

### **Social utilisation and transparency of public sector audits**

**Coordinator: State Audit Office of Hungary**

Relation to EUROSAI Strategic Plan 2017-2023 Strategic Goal 2: *Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.*

Public sector auditing, in particular audits carried out by supreme audit institutions is able to trigger changes having positive influence on the daily lives of citizens. An important aim of SAIs – being public institutions – is to promote the social utilisation of their audit activities, as well as to create and present added value on the social level. In addition, without transparency a well-functioning, well-managed state cannot exist. The basis of democracy and accountability is that citizens are aware of how their money as well as the public assets are used.

According to various surveys, a significant part of SAIs consider themselves as being guided by the INTOSAI documents "Principles of transparency and accountability" (ISSAI 20) and "The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens" (ISSAI 12).

As primary objective the project group aims at mapping the ways and possibilities for improvement on how the principles defined by the INTOSAI standards can be implemented on institutional level, as well as at mapping the possibilities of creating the prerequisites for measuring the utilisation of SAIs' activities, in addition to further enhancing knowledge sharing among SAIs in this field.

Further to that, based on the standardized international methodology dealing with the social utilisation of public external audits the project aims at developing and elaborating

- indicators to measure results,
- guidelines, analyses and publications,
- as well as at identifying international initiatives to measure SAIs' performance and the possibilities for adapting them in SAIs' daily operation.

The project group intends to seek the answers about how and by what objective means the social utilisation of public sector auditing may be monitored at the utilisation levels (stakeholders) identified previously. Another objective of the project group is to measure the impact of the communication activities of an SAI and certain tools applied in the course of this, on the social perception of an SAI.