

EVALUATION OF THE TRAINING NEEDS FOR THE PERIOD 2014-2016

In adopting the EUROSAI Strategic Plan 2011-2017, the VIII EUROSAI Congress held in Lisbon in 2011 set up four Goal Teams to implement the Strategic Goals.

Goal Team 3, 'Knowledge Sharing', is in charge of encouraging cooperation and exchanging of experience among EUROSAI Members, within INTOSAI and with external partners. One of its important tasks is to facilitate efficient and effective training activities in accordance with the SAIs expectations.

Therefore, regular updating and identification of training needs must have been provided. The GT3, which cooperated closely with the other GTs, TFs and WGs, prepared a questionnaire on training needs for 2014 - 2016, based on the assessment of previous activities and on the lessons learnt from European Training Committee (ETC) questionnaires that were circulated in the years 2003, 2005 and 2011.

The questionnaire for the period 2014-2016 was sent to all 50 EUROSAI members and 26 answers were received, which corresponded to a response rate of 52 %.

In their answers, SAIs selected most important training topics from a list given. However, they also used the opportunity to mention other training needs that were not listed in Part B of the questionnaire.

Short Summary:

- EUROSAI SAIs prefer mostly training focused on performance audits. Other frequently mentioned topics are quality control and quality assurance, software tools, techniques in auditing, audit sampling and data mining, INTOSAI standards, fraud and corruption, EU Funds and Internal Control and Internal Audit.
- According to the questionnaire, five SAIs are interested in organising and hosting training events (SAIs of Poland, Lithuania, Albania, the Czech Republic and the Netherlands).
- SAIs also gave information about experts who might be included in the INTOSAI database of training experts.

The questionnaire has fulfilled its aim to help the GT3 implement the training strategy consistent with the development of professional auditing in EUROSAI, and adapt it to its expectations.

THE STRUCTURE OF THE EVALUATION OF THE QUESTIONNAIRE

- A. **The list of training topics** - this part includes topics that were indicated in the questionnaire by SAIs most frequently.
- B. **Other training needs** - in this part the SAI's needs that were not listed in the original list of training topics are identified.
- C. This part includes **the list of SAIs that are ready to host a training event** and on which topic.
- D. This part is focused on training experts who can be included in the INTOSAI database of training experts and it is still in preparation. The list of EUROSAI training experts will be simultaneously published on the EUROSAI webpage in the section "Training" as an annexe of a Practical Guide for organising EUROSAI training events. If you need more information about the list, please contact GT3.
- E. **The list of SAI's** that filled in the questionnaire.

A. THE LIST OF TRAINING TOPICS

The list includes topics that were indicated by SAIs most frequently.

Rank	Topics	Number of answers
1	<i>Performance Audit</i>	17
2	<i>Quality Control and Quality Assurance</i>	15
3	<i>Software Tools, Techniques in Auditing, Audit Sampling and Data Mining</i>	13
3	<i>INTOSAI Standards</i>	13
4	<i>Fraud and Corruption</i>	11
5	<i>Health Care and Health Insurance System</i>	10
5	<i>Audit Management Systems (application for the comprehensive management and evaluation of the audits)</i>	10
6	<i>EU Funds</i>	9
6	<i>PR and Presentations of Results and Recommendations</i>	9
6	<i>Financial Audit</i>	9
6	<i>Public Debt</i>	9
6	<i>Evaluation of Public Policies</i>	9
7	<i>Internal Control and Internal Audit</i>	8

7	<i>Public Procurement</i>	/8
7	<i>Social Issues and Social Security System</i>	8
7	<i>Education and Training</i>	8
8	<i>Strategic Planning</i>	7
8	<i>Assessing the Impact of Proposal Laws and Regulations</i>	7
8	<i>Environment</i>	7
8	<i>Taxation and Customs</i>	7
9	<i>Innovation</i>	6
9	<i>PPP Audits</i>	6
9	<i>Privatization</i>	6
9	<i>International Organisations and SAI's Cooperation</i>	6
9	<i>How to Prepare and Perform Cooperative Activities</i>	6
10	<i>Compliance Audit</i>	5
10	<i>Audit of Subsidies</i>	5
10	<i>Project Management</i>	5
10	<i>Transportation</i>	5
10	<i>Revenues</i>	5
10	<i>Communities and Regions Funancing</i>	5

B. OTHER TRAINING NEEDS

This part includes training needs that are not listed in the original list of training topics and were suggested by SAIs.

Area of interest	SAI that offered the topic	Name of Topic	Short Description	Modality of Training Events (Seminar/Workshop/E-learning/etc.)
Auditing IT and using IT in auditing	Lithuania	Auditing IT Governance	Cyber security	Seminar / Workshop
			One-stop services	
			Evaluation, Direction and Monitoring of IT initiatives	
	Lithuania	Auditing IT Applications	Identify IT risks in an application	Seminar
			Plan an automated applications review	
			Perform an automated applications review	
			Understand how to participate in an integrated audit of an applications system	
	Lithuania	Evaluating IT Security Management	Identify objectives for evaluating IT security management	Workshop
			Describe expected levels of assurance in IT security management	
			Identify a standard approach for assessing technical and management competence	
			Define a method for rapidly assessing the demonstrated level of proactive risk management	
			Know common problems and how to detect them	

			Identify ten common warning signs of potential problems	
			Establish quantifiable metrics for evaluating IT security management	
			Learn a pragmatic approach to documenting the evaluation and providing clear concise reports to senior management	
Audit techniques	Belgium	Training on COBIT	Enable auditors to master IT audit techniques	Workshop based on other SAI's experiences
	Czech Republic	Audit Sampling and Data Mining	Focus on Auditing Public Revenues	Workshop
	The Netherlands	Paperless auditing	How to create a system of auditing more effectively without paper whilst keeping a traceable trail	
	Lithuania	How to control Big Data	What is Big Data?	Seminar
			Demystifying Big Data Mining: its architecture, and File System (HFS)	
			Security and control issues and how they apply in Big Data environments	
			A framework for Big Data security, risk and threat models for Big Data	
			Compliance: PHI, PCI-DSS, Cross-Border Privacy Rules (CBPR)	
Big Data on our side: gathering audit data; and big security data				
Developing standards: Big Data Working Group (BDWG)				
Good governance	ECA	The new EU financial and economic governance framework	Six-Pack, Two-Pack, EFSM, ESM, ECB transactions	Workshop, E-Learning
Social and health affairs,	Latvia	Social Issues and Social Security System		Seminar / Workshop

labour market	Lithuania	Human trafficking	Exchange of practices with SAIs that have already conducted such an audit	Seminar/Workshop
	Latvia	Labour (work and unemployment)		Seminar/Workshop
	Latvia	Health Care and Health Insurance System		Seminar/Workshop
Investments	Czech Republic	Evaluation of state aid benefits with focus on investment projects	Ways and methodology of evaluating expected benefits, indicators, their determination and quantification, assurance of an actual profit/loss, impact	Seminar/Workshop, cooperation with SAIs
	Czech Republic	Investment project expenses	Ways and methodology of assurance and auditing real prices, determination of unit prices, the use of unit prices databases	Seminar/Workshop, cooperation with SAIs
Performance auditing	Austria	Methods and techniques in Auditing ("Audit tool kit"): "How to audit ..."	1) How to identify/ specify/ quantify/ calculate savings in performance audits	Workshop/E-learning
			2) How to audit internal control systems in the public sector	
			3) How to audit fraud and corruption	
Latvia	Auditing the 3Es (Economy, Efficiency and Effectiveness)	Practical issues – how to audit economy, efficiency and effectiveness	Workshop/E-learning/ Research Project	
Albania	Risk based– approach to auditing	Learn the form and components of the audit risk model and understand how to use the audit risk model. Understand the auditor's risk assessment process and know the factors that determine the auditor's assessment of the risk of material	Workshop	

			misstatement	
	Malta	Issue Analysis Drawing Conclusions (ADC)	This Performance Audit Methodology is used by several SAIs. It identifies how issues are analysed and conclusions made in the conduct of performance auditing	Two day seminar
	Albania	Planning Value for Money audits. Developing effective auditing method and techniques in performance auditing. Defining performance criteria		Workshop
Financial and compliance auditing	Czech Republic	Assessing the Impacts of Proposed Laws and Regulations	Focus on Auditing Public Revenues	Workshop
	Malta	Transparency and Accountability	Detailed definition of these two concepts	Two day Seminar
	Latvia	Compliance Audit within Financial Audit	What is the experience of other SAIs regarding main question/issue to be answered within the compliance assessment in financial audit? – the scope of such assessment?	Seminar/Workshop
	Latvia	Audit of Consolidated Accounts		Seminar/Workshop
Training and educational issues	Malta	Financial Management and Good Governance	Training would enable a better understanding of, and strengthening of skills in, financial management and good governance	Three day Seminar
	Latvia	Impact assessment of audits' recommendations	How to assess impact (e.g. financial impact) of recommendations given in audits	Workshop/E-learning/ Research Project
	Albania	Training of Trainers in Auditing	Training of trainers from inside SAIs in order to increase the sustainability and independence of training process in SAI	Workshop/E- learning
	Lithuania	Mentoring in audit institution	How to choose and prepare mentors; examples of successful systems	Seminar/E-learning

	Albania	Writing effective audit reports	Enhance and develop auditor's skills to effectively plan and write audit reports. Learn the importance of clear and concise written communication and reporting	Workshop
	Belgium	Training on ISSAI	Better knowledge of ISSAI for better implementation in the auditor's work	Practical Cases
	Poland	How to create e-learning	Those topics, mentioned in the list above, would also be valuable	Workshop or E-learning
State aid	Czech Republic	State aid (state support permitted by law)	How to audit State aid from the SAI's point of view, impact of new regulation 734/2013	Seminar/Workshop
	Lithuania	State aid (under European Commission regulation No 800/2008)	Role of SAI auditor in respect of state aid (should be under certain supervision of the government of the state)	Seminar/Workshop
Corruption	Albania	Forensic Auditing	Access to experts and knowledge about fraud, corruption and integrity risks	Workshop/ E- learning

C.THE LIST OF SAI'S THAT ARE PREPARED TO HOST TRAINING EVENTS AND ON WHICH TOPIC

Name of SAI	Topic	Planned date
Poland	Audit Sampling	
Lithuania	Audit of EU funds	2015 or 2016
	Audit of public procurement	
	Audit sampling and error evaluation	2015 or 2016

Albania	Any topic of the training selected above	
Czech Republic	Auditing Public Revenues	November 2014, Prague
Czech Republic	Seminar on Health Care and Health Insurance System	2015
The Netherlands	Topic was not specified	

D. THE LIST OF TRAINING EXPERTS WHO CAN BE INCLUDED IN THE INTOSAI DATABASE OF TRAINING EXPERTS

This part is still in preparation. The list of EUROSAI training experts will be simultaneously published on the EUROSAI webpage in the section "Training" as an annexe of a Practical Guide for organising EUROSAI training events. If you need more information about the list, please contact GT3.

E. LIST OF SAI'S THAT FILLED IN THE QUESTIONNAIRE

Albania

Austria

Azerbaijan

Belgium

Bosnia and Herzegovina

Bulgaria

Cyprus

Czech Republic

Denmark

European court of auditors

France

Georgia

Germany

Hungary

Italy

Kazakhstan

Latvia

Lithuania

Macedonia

Malta

Poland

Portugal

Romania

Spain

The Netherlands

Turkey