

SEMINAR

AIMED AT EXCHANGE OF EXPERIENCE IN
PERFORMING COOPERATIVE AUDITS

On 14 – 15 November 2017, the Supreme Audit Office of the Czech Republic organised an international seminar and workshop under the auspices of EUROSAI aimed at exchange of experience in performing cooperative audits. The organisation of the seminar followed from the previous EUROSAI Strategic Plan 2011-2017. The support of cooperative audits also forms an important part of the Strategic Goal 1 of the EUROSAI Strategic Plan 2017-2023. More specifically, it falls under the objective 1.1, which aims to promote audit-related cooperation by acting as a broker between members. It is a topical theme for majority of supreme audit institutions (SAIs), including the Czech SAI, which has carried out over 20 cooperative audits. Participants from 20 SAIs - member states of EUROSAI, the European Court of Auditors, and IDI (INTOSAI Development Initiative) attended the seminar.

Mr. Miloslav Kala, President of the Czech SAI, opened the seminar with information on a project called BIEP (Benchmarking Information Exchange Project). The project offers an alternative form of cooperation carried out within the traditional cooperative audits. The project was introduced at the annual V4+2 meeting of the Presidents of the SAIs of the Visegrad Group, Austria and Slovenia which was held in the Czech Republic in September 2016.

The first part of the seminar was dedicated to the introduction of the theme. Therefore, the participants watched a video presentation prepared by the SAI of Peru, which presides the Subcommittee on Cooperative Audits of the Capacity Building Committee of INTOSAI and it set the scene on cooperative audits from the perspective of the ISSAI 5800: Guide on Cooperative Audits. A representative of the European Court of Auditors (the ECA) reported on different forms of audit cooperation between the ECA and SAIs. Finally, a representative of the IDI informed on the support of SAIs in terms of increasing their performance, independence, and professionalism when performing cooperative audits.

The second part of the seminar focused on experience of SAIs in carrying out cooperative audits and on experience from cooperative audits in general. SAIs presented among others about Underlying Risks to Sustainable Public Finances, Biometric Passport Management, Graduate Tracking Systems, and Excise Duty Administration.

An integral part of the seminar was a practical workshop that let participants discuss the three phases of a cooperative audit – a preparation phase, a realization phase, and a finalization phase, in smaller groups and in a more informal setting. Furthermore, on 15 November, the seminar also consisted of a market place, where SAIs had an opportunity to present their recent cooperative audits, audit ideas and novel approaches that the international community could benefit from. The workshop, as well as the market place were designed to support and encourage cooperation between SAIs and exchange of their experience.

Evaluation of the Seminar and Follow-up

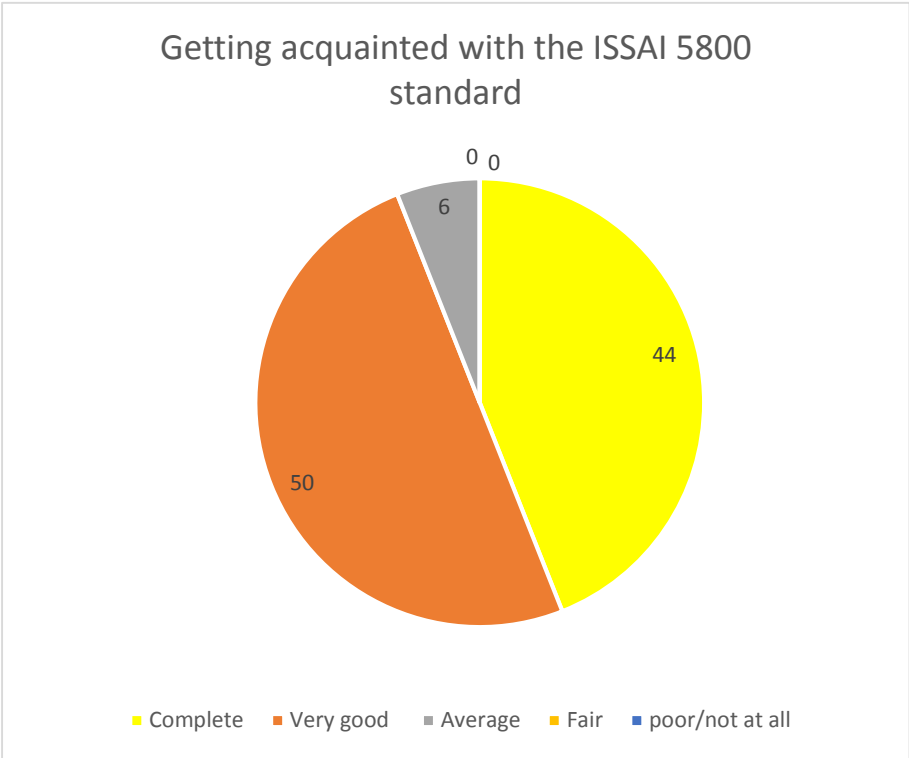
Participants were asked to answer questions related to their satisfaction with the seminar according to the following scale:

Complete	Very good	Average	Fair	Poor/not at all
5	4	3	2	1

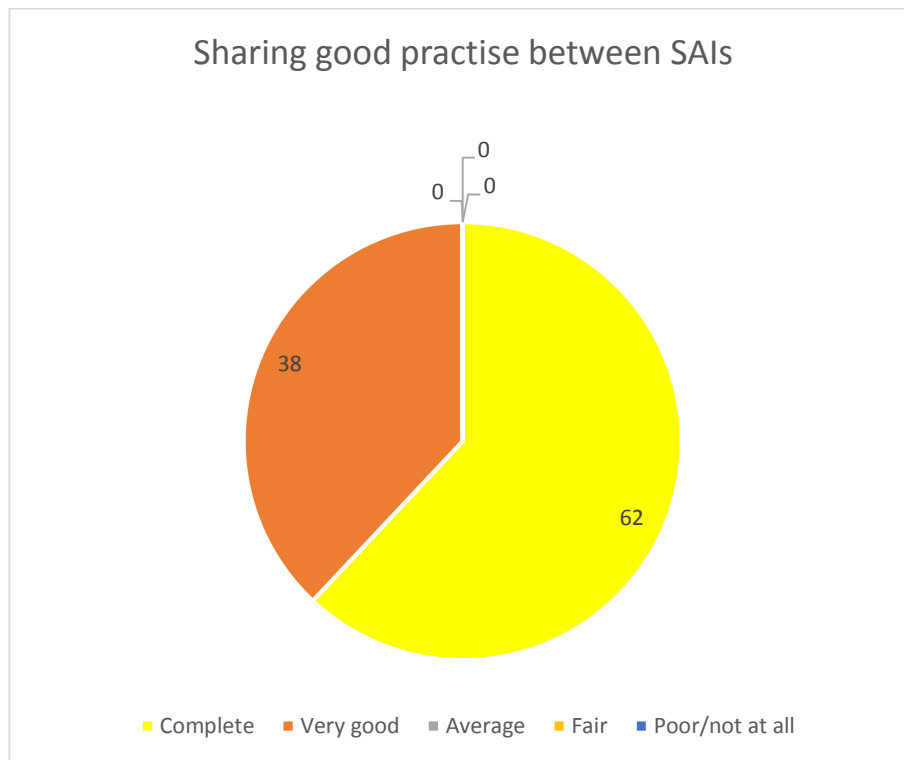
97% of participants stated they were given a good understanding of the seminar objectives (76% stated complete understanding, 21% very good and 3% average) and 97% agreed that the programme of the seminar was adequate to meet the objectives (3% rated average).

When asked whether the goals have been achieved, participants answered that:

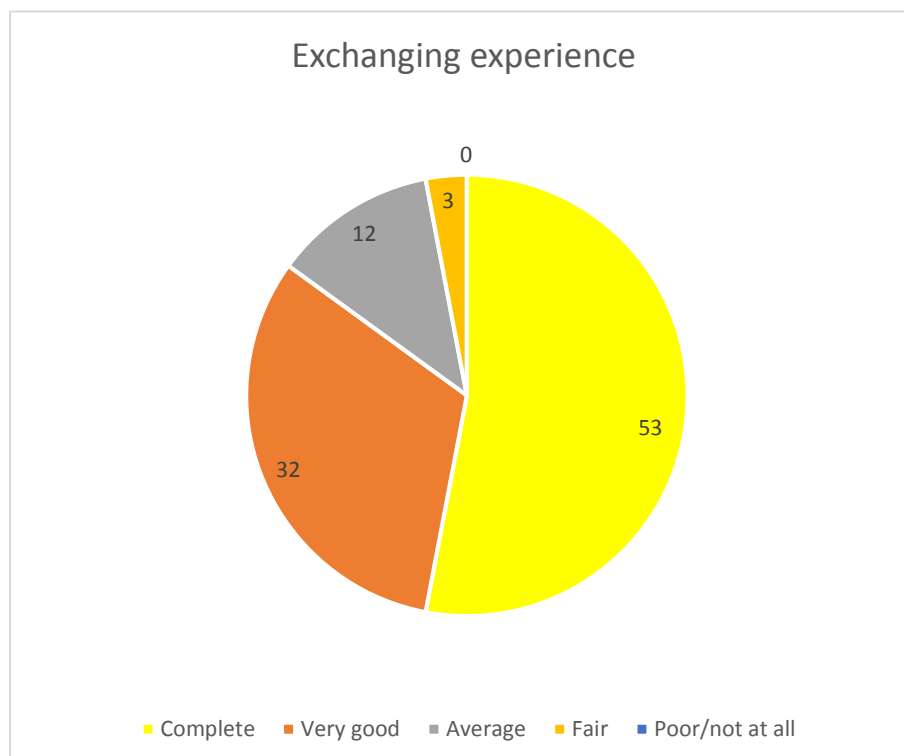
- The objective “getting acquainted with the ISSAI 5800 standard” was rated very well by 94% of participants (44% rate the achievement as complete and 50% as very good).



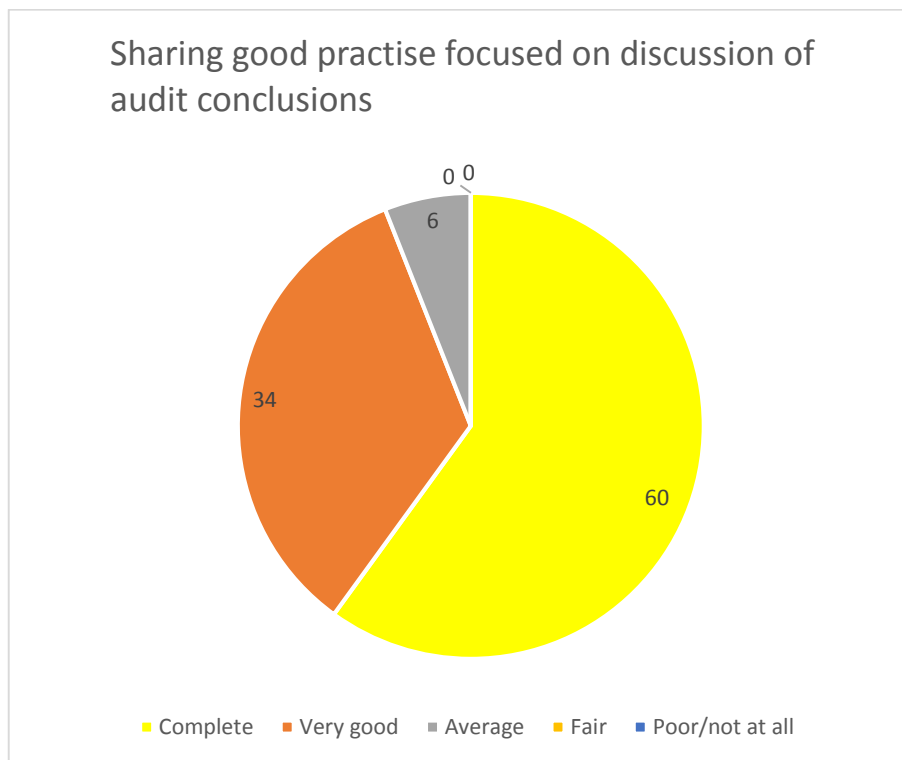
- The objective “sharing good practise between SAIs” was achieved according to 100% of participants (62% rated achievement as complete and 38 % as very good).



- The objective “exchanging experience” rated 85% of participants as complete or very good.



- The objective “sharing good practise focused on discussion of audit conclusions” was rated by 94% of participants as complete or very well achieved.



The overall achievement of goals can therefore be considered as positive.

100% of participants evaluated positively the support of organisers during the seminar (94% completely and 6% very good), 100% appreciated the premises and technical support. They also stated they had sufficient opportunities to comment or ask questions (98% completely).

Participants also listed new things and skills they had learned during the seminar, such as:

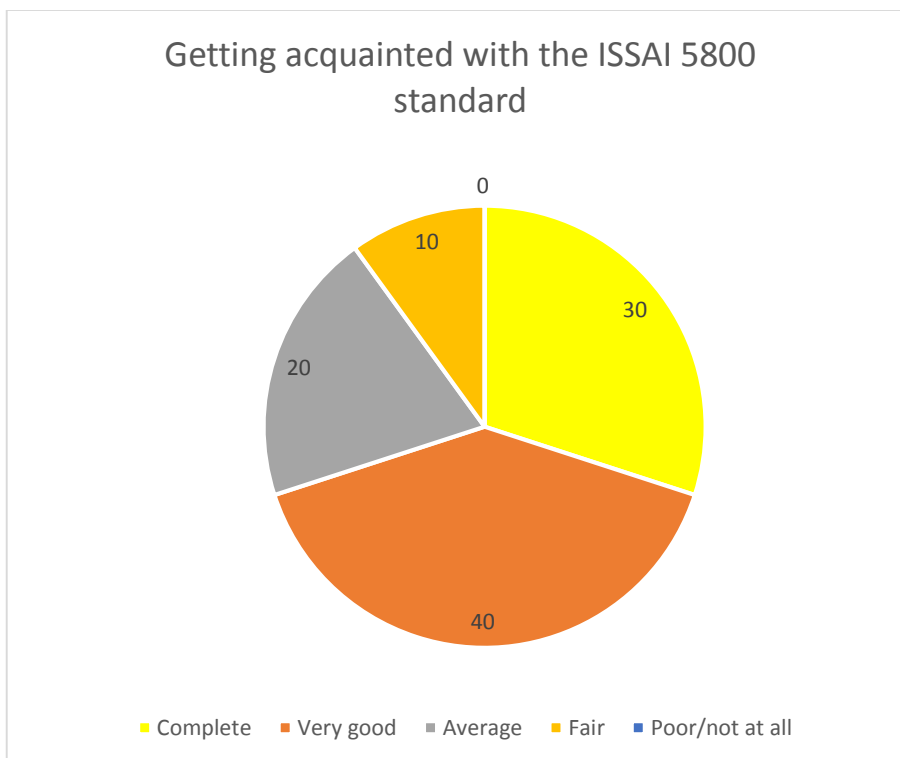
- the type of cooperative audits that could be carried out
- the concept of cooperative audit
- the preparation of cooperative audits
- Benchmarking Information Exchange Project (BIEP)
- how to choose a theme for cooperative audit
- tips where to find information about audits of other SAI's
- focus on conducting the audit phase
- EUROSAI database
- audit reports
- potential of data leaks
- networking information
- ideas how to identify the relevant topic for cooperative audit

- ISSAI 5800 standard
- experience gained by other colleagues
- implementation of a cooperative audit
- market place work
- compilation of an audit team

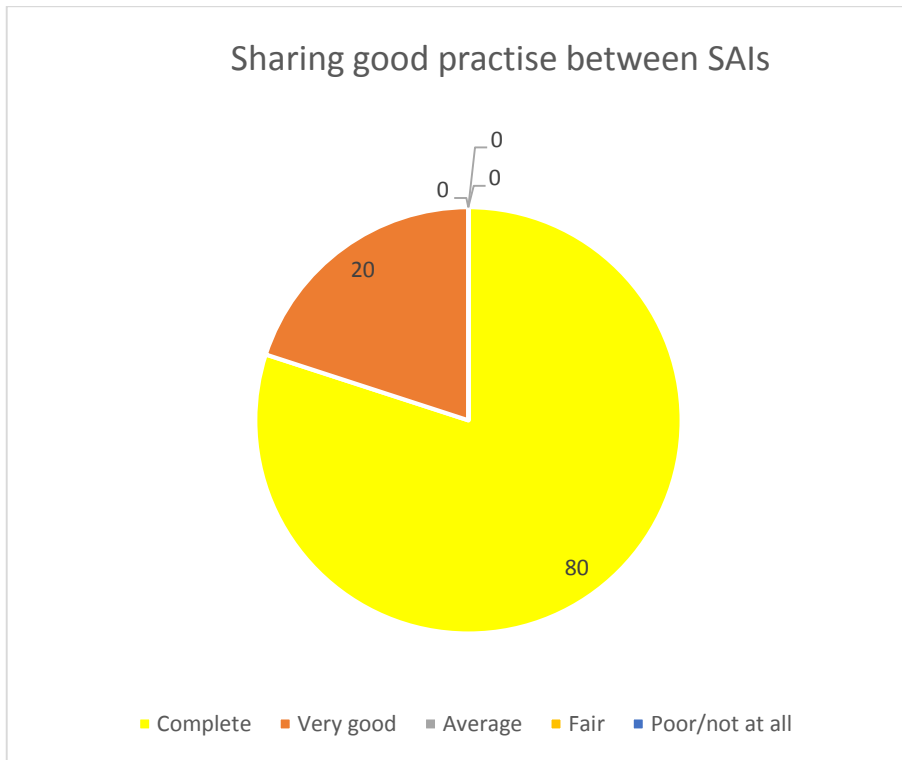
Contributors

10 contributors were asked whether the goals have been achieved. They answered as follows:

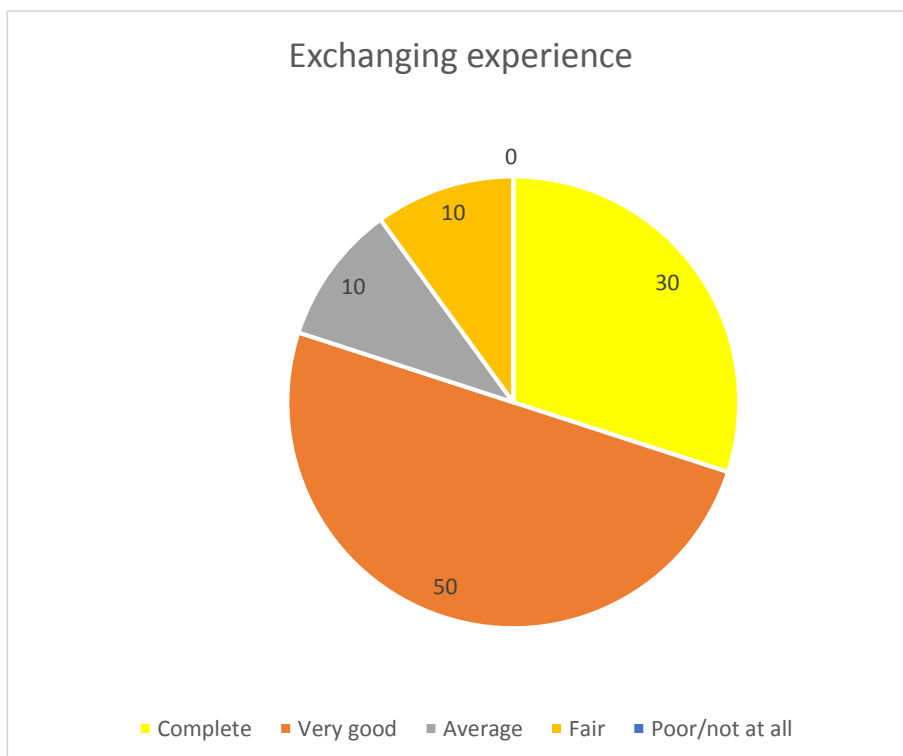
- The objective “getting acquainted with the ISSAI 5800 standard” was rated very well by 70% of contributors (30% rate the achievement as complete and 40% as very good).



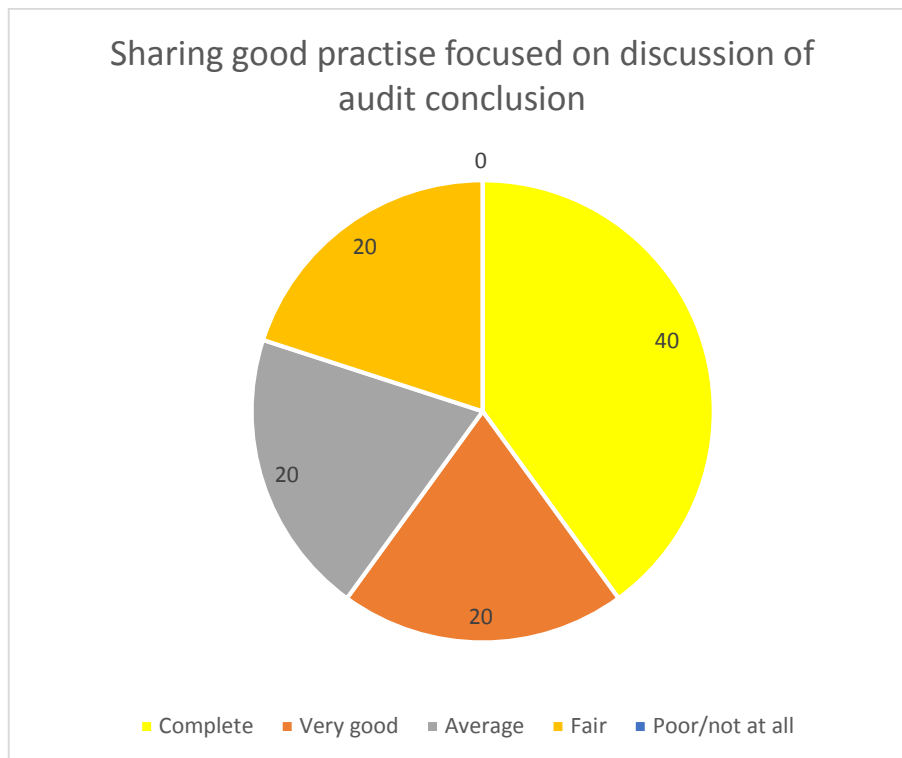
- The objective “sharing good practise between SAIs” was achieved according to 100% of participants (80% rated achievement as complete and 20 % as very good).



- The objective “exchanging experience” rated 80% of participants as complete or very good.



- The objective “sharing good practise focused on discussion of audit conclusions” was rated by 60% of participants as complete or very well achieved.



80% of contributors stated their group was really involved (30% as complete and 50% as very good, 20% as average) and 100% liked the quality of the training facilities.

100% of contributors evaluated positively the support of organisers during the seminar and 100% stated they were satisfied with the seminar (50% as completely, 50% as very good).

In conclusion, contributors and participants appreciated the organisation of the seminar. The participants would like to have more time to discuss the topic in workshops and to exchange more information. They supported implementation of cooperative audit and preparation of new audit themes. They would like to keep in touch with the participants of the seminar. The contributors would welcome more participants with greater experience in cooperative audits. They would like to receive the conclusions from the workshops. Both contributors and participants appreciated the social programme and the organisation of the event.



Group photo



Participants at the seminar



Discussion at the workshop



Discussion at the workshop



Market place



Market place