

Output of the first EUROSAI Project Group on the introduction of reactive and rapid audit reporting

Using facts-only reports to assist public accountability

After the first EUROSAI investigations seminar, hosted by the UK National Audit Office on 14 – 15 November 2018, the participating institutions:

Recognise that:

1. National and Supreme Audit Institutions must be flexible and adapt to changes in their external environments in order to remain relevant and ensure they achieve maximum value for their parliaments, citizens, clients and other stakeholders.
2. Technology has changed the way society consumes news and information. The internet and social media provide a platform for citizens and organisations to comment rapidly on new and developing issues, and provide a range of perspectives with varying levels of accuracy.
3. When these issues relate to public spending, and hence parliamentary scrutiny and accountability applies, having an independent, authoritative and influential voice is more important than ever.
4. National and Supreme Audit Institutions can use their unique public-sector knowledge and insight, together with their statutory rights of access to public-sector information and data, to provide greater transparency and accountability by clarifying facts in the public domain.
5. The delivery timeframes for some traditional audit and assurance products can make it challenging to respond consistently to issues in a timely manner, and to inform public debate actively and positively while an issue remains topical.
6. There is value in exploring other audit and assurance approaches that can satisfy these requirements, acknowledging that change carries risk as well as benefits. Internal change may be required to successfully embed new ways of working, and to fully realise a strategic vision for reactive and rapid reporting.
7. Any new audit approach by a national or supreme audit institution must be tailored to its legislative framework and sensitive to the wishes of parliament, citizens and other stakeholders, the operational nature of government, and national norms and customs.

Participating national and Supreme Audit Institutions

- Austrian Court of Audit
- Supreme Audit Office of the Czech Republic
- Rigsrevisionen, Denmark
- European Court of Auditors
- Cour des Comptes, France
- State Audit Office of the Republic of Latvia
- National Audit Office, Malta
- Office of the Auditor General of Norway
- Supreme Audit Office of the Slovak Republic
- Swedish National Audit Office
- Netherlands Court of Audit
- Turkish Court of Accounts
- Audit Scotland
- Northern Ireland Audit Office
- Wales Audit Office

