
“Improving Performance Audit in SAIs by using the Performance Audit Guidelines (ISSAI 300 and 3000-3999)”

Bonn, Germany, 5-4 December 2013

Evaluation report

1. Background of the Seminar

The seminar was hosted by the Bundesrechnungshof (SAI of Germany). It is an essential part of the operational plan for Goal Team 2 (Professional Standards), as approved by the EUROSAI Governing Board, aimed at supporting EUROSAI members in implementing the ISSAI and INTOSAI GOV. In a survey conducted in 2012, 54% of the respondent SAIs stated that they needed support for applying the ISSAIs on performance audit.

2. Objectives and Design of the Training Event

2.1 Objectives

- a. Become acquainted with the relevant ISSAI
- b. Learn about strategies and tools for implementing the relevant ISSAI
- c. Exchange experiences with using the relevant ISSAI

2.2 Design

- Presentation of the relevant ISSAI
- Presentation of tools and strategic considerations
- 4 parallel workshops on using the Performance Audit Guidelines
 - presentation of case studies
 - exchange of experience on planning, conducting and presenting performance audits with the help of ISSAI 300, 3000 and 3100

3. Description of the Seminar

60 auditors from 29 European SAIs attended the seminar.

The seminar focused on how reliance on the relevant ISSAI can help refine and enhance performance audit work carried out by SAIs. Representatives of the INTOSAI Professional Standards Committee (PSC) and Performance Audit Subcommittee (PAS) presented the fundamental auditing principles on ISSAI level 3 and the Performance Audit Guidelines, followed by IDI presenting the ISSAI Compliance Assessment Tool (iCAT) and the ISSAI Implementation Handbook for Performance Audit.

In the parallel workshops, several SAIs presented case studies on planning, conducting and presenting performance audits on healthcare, programme evaluation, procurement and organisational structures with the help of the

Performance Audit Guidelines. The participants discussed the case studies presented and their particularities, shared ideas and lessons learnt and identified good practices.

The participants concluded that

- 1) ISSAI serve as a good framework
- 2) In daily practice, national guidelines are more relevant for the auditors
- 3) ISSAI are useful for establishing and amending national guidelines
- 4) Using ISSAI can help to enhance credibility of SAIs
- 5) ISSAI need to be flexible enough to reflect differences in national standards and individual engagements
- 6) The detailed requirements in the ISSAI proved to be most helpful for planning the audit process
- 7) More practical examples for improving audits and information on existing guidance would be helpful.

They appealed for sharing experiences and learning from each other.

4. Financing – EUROSAI contribution

The Bundesrechnungshof was granted a financial contribution of 3,600 EUR from the EUROSAI budget for the implementation of the Strategic Plan. This contribution was used to cover both rental costs and expenses for the technical equipment of the conference rooms.

5. Evaluation of the Seminar and follow up

38 of the 60 participants returned the completed evaluation form, as well as 7 of the 12 contributors. The participants' overall rating was 4.3 on a scale from 1 ("unsatisfactory") to 5 ("excellent") (contributors: 4.3).

Participants were particularly satisfied with the opportunity to comment or ask questions (4.8) and the amount of discussion and exchange of experiences (4.6), but also with the support from the organisers (4.9), the quality of the premises (4.7) and of the technical equipment (4.8).

Contributors were satisfied with the amount and quality of the exchange of experiences among participants (4.4), the quality of the training facilities (4.6) and the support received from the organisers (4.7).

6. Concluding remarks

The evaluation results show that a design with time for discussions and working groups with a maximum of 20 participants adds to a successful training event and satisfied participants. They will be helpful for planning the Goal Team 2 seminar on using the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) on 28-29 October 2014 in Vilnius (Lithuania).