



Subgroup for implementation strategies 3.2.1 and 3.2.2

## Report on possible areas for cooperative activities and needs of SAIs

The Questionnaire on possible areas for cooperative activities and needs of SAIs was prepared by EUROSAI Goal Team 3 established to implement Strategic Goal 3 – Knowledge Sharing according to the EUROSAI Strategic Plan 2011-2017. The purpose of this Questionnaire was to get an overview of already executed cooperative audits, as well as to identify possible areas for regional or sub-regional cooperative activities and needs of SAIs.

The Questionnaire was divided into 3 parts:

1. Experiences from cooperative activities with the target period 1/2008-9/2012, the aim of which was to identify audit areas via overview of already executed cooperative audits.
2. Future cooperative activities, the aim of which was to identify needs of SAIs in the field of cooperative audits and possible areas for future cooperative activities.
3. Support on how to perform cooperative activities, the aim of which was to analyse the possibilities of how to disseminate knowledge, how to perform cooperative activities and what kind of expertise individual SAIs could provide and, on the other hand, the needs of individual SAIs in this field.

The Questionnaire was distributed in September 2012 to all EUROSAI members. By the end of 2012 28 answers were collected and summarised in this document.

### **1. EXPERIENCES FROM COOPERATIVE ACTIVITIES**

#### **1.1 Has your SAI participated in any cooperative audits?**

Results:

Yes 96% (total number 27)

No 4% (total number 1)

#### **1.2 If no, what are the reasons why your SAI has not participated in any cooperative audits?**

Answers: Insufficient capacities, young SAI

#### **1.3 Please name the titles of cooperative audits in which your SAI has participated from 2008 and complete the other information listed below**

Among information related to the cooperative audits was information about an audit area. Respondents were asked for its completion according to those areas listed in the second part of the

questionnaire. The result of this part of the questionnaire is the overview of already executed audits (Annexe).

#### **1.4 What were in your opinion the benefits of participating in the mentioned cooperative audit(s)?**

In this section of the Questionnaire a lot of benefits of participating in the cooperative audits were identified. The most frequent answers related to exchange and sharing of knowledge (especially to audit experience, audit practices and approaches, methodologies, ideas and information) and the possibility for benchmarking and helping to identify best practices.

## **2. FUTURE COOPERATIVE ACTIVITIES**

#### **2.1 Would your SAI like to participate in cooperative audits in the future?**

All answers were positive.

#### **2.2 If so, is your SAI able to increase the number of cooperative audits in the future?**

Results:

Yes 57% (total number 16)

No 29% (total number 8)

Missing answer 14% (total number 4)

#### **2.3 If no, what is/are for your SAI the limiting factor/factors for carrying out more cooperative audits (internal barriers)?**

Results:

Most limiting factors – time, money, human resources

The other factors which may be addressed by EUROSAI activities – language, expertise

#### **2.4 How long in advance does your SAI need to know the theme of a cooperative audit to be able to incorporate it in the audit plan in a given year?**

Results:

Total number of missing answers 3

Total number of answers 25

The most common responses were one year or more than six months in advance (total number 14). Five respondents answered that they need to know the theme of a cooperative audit six month in advance to be able to incorporate it in the audit plan in a given year.

#### **2.5 What is/are in your opinion the limiting factor/factors for carrying out more cooperative audits in general?**

The most limiting factors for carrying out more cooperative audits in general are according to responses which were the same as the internal barriers mentioned in section 2.3 – Limited human and financial resources, time consuming audit processes, and differences in structures, culture, mandates and methodologies of individual SAIs as well as a lack of appropriate language skills.

**2.6 What is/are in your opinion the key success factor/factors for carrying out more cooperative audits in general?**

Most respondents consider as the key success factors for carrying out more cooperative audits in general - similar statutory instruments, similar mandate, and timing of the whole operation, advanced planning, timely and precise communication.

**2.7 In the table below possible areas for future cooperation among SAIs are listed. Please evaluate importance and suitability of each area for future cooperative audits on a 10 point scale, where 1 point means the less important and suitable area and 10 point means the area with the highest importance or suitability for cooperative activity. In case of missing area please add it in the table.**

The result in Overall importance scoring according to suggested audit areas (Annexe)

Possible future cooperative audit areas (Annexe)

**3. SUPPORT ON HOW TO PERFORM COOPERATIVE ACTIVITIES**

**3.1 Is your SAI aware of the INTOSAI CBC “Guide for cooperative audit programs between SAIs”?**

Only one answer was negative.

**3.2 Is your SAI interested in support on performing/ lessons learned from carrying out cooperative activities?**

In the list below you can find the list of individual forms of education which are arranged according to the interest in support on performing/ lessons learned from carrying out cooperative activities expressed by individual SAIs.

- 1) E-learning
- 2) Seminars
- 3) Cooperation/Consulting
- 4) Guidelines/hand books/best practices

**3.3 What kind of experiences would your SAI like to see included in the supporting activities?**

The total number of 20 SAIs provided their suggestions. The numbers mentioned in the brackets show the total number of occurrences.

Structure of audit reports (16 times)

Agreements on cooperation (11 times)

Audit tools and methodology (7 times)

Exchange of experience and good practices (6 times)

Audit planning and program (3 times)

### **3.4 Could your SAI provide expertise on how to perform cooperative activities?**

Results:

Yes 36% (total number 10)

No 43% (total number 12)

Other 21% (total number 6)

### **3.5 If so, please specify what kind of expertise your SAI could contribute with**

Results of responses are summarised in the list below

- Audit cooperation agreements
- Audit planning, implementation and reporting/publishing
- Stages of auditing
- Expertise in practical realisation of cooperative audits
- Problem solving skills
- Alternative ways of finding information
- Structure of audit reports with respect to national peculiarities of individual SAIs