



Direction des relations internationales,
de l'audit externe et de la francophonie

EUROSAI
GOAL TEAM 1: CAPACITY BUILDING



ÁLLAMI
SZÁMVEVŐSZÉK

**Seminar on Independence of Supreme Audit Institutions
Budapest (Hungary), 28 March 2014**

Draft Programme

Venue: Headquarters of the State Audit Office of Hungary, Budapest
Working language: English

Time	Agenda item	Presenter
9.00	<i>Welcome coffee</i>	
09.15	1. Welcome speech	László Domokos President SAI of Hungary Jean-Raphaël Alventosa SAI of France
09.30	2. Lectures and presentation on independence 2.1. Lima and Mexico declaration, importance of these documents	Zoltán Giday SAI of Hungary
09.50	2.2. – Significance of UN Resolution A/66/209 on SAI independence	Wolfgang Wiklicky SAI of Austria
10.15	<i>Coffee break and group photo</i>	
10.45	3. Surveys on SAI Independence Independence of SAIs project (INTOSAI 2001) Survey on independence of Supreme Audit Institutions (EUROSAI 2013)	Attila Horcsin SAI of Hungary

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11.10	4. Independence in practice 4.1 – Formal independence / practical independence : how to reduce the gap?	Jean-Raphaël Alventosa and Adeline Baldacchino SAI of France
	4.2 – Innovative initiatives based on independence	Péter Dankó Head of Department SAO of Hungary
12:00	<i>Lunch</i>	
13.15	ROUNDTABLE 1 The prerequisites of independence Participants are kindly requested to think about the following issues: <ul style="list-style-type: none"> • Organizational independence: <ul style="list-style-type: none"> - Where do you derive your mandate and do you consider it is enough? - Are you subordinated or accountable to another body and do you consider it is legitimate? - What is your organizational structure (single head, collegiality?) and do you consider it ensures the quality and independence of your SAI? • Personal/administrative independence: <ul style="list-style-type: none"> - What regulations are in place against conflict of interests and do you consider it is enough? - How and for how long are the Heads and Members of your SAI appointed and is there a reflection regarding the current state of play? 	Moderator: Jean-Raphaël Alventosa SAI of France SAI 1 SAI 2 SAI 3
14.15.	ROUNDTABLE 2 The consequences of independence in terms of real “capabilities” Participants are kindly requested to think about the following issues: <ul style="list-style-type: none"> • Statutory independence: <ul style="list-style-type: none"> - How do you determine your audit plan and do you consider you are free enough to do it? - Do you have the right to audit any and all specific entities within the public sector, including central ministries, government agencies, state corporations, private/non governmental entities partly financed by public funds)? - Do the auditees have the right to answer to all findings before the final report? 	Facilitator: Jean-Raphaël Alventosa SAI of France SAI 4 SAI 5 SAI 6

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	<ul style="list-style-type: none"> - Do you have the liberty to decide freely on the final content of your report and to publish it? - How are your accounts and performance audited and do you consider this process helps/prevents you from strengthening your independence? <ul style="list-style-type: none"> • Financial independence <ul style="list-style-type: none"> - Are you able to determine and propose your own budget? - Are you at liberty to freely manage your own budget once approved? 	
15.15 <i>Coffee break</i>		
15.30	<p>ROUNDTABLE 3</p> <p>The roadmap to (more) independence Participants are kindly requested to think about the following issues:</p> <ul style="list-style-type: none"> • What historical process led your SAI to acquire and preserve you independence and is it still a topic of debate in your country? • How has your notion of independence evolved during last 20 years and what was the role played by INTOSAI in this context? • What are, in your opinion and independently of the situation of your own SAI, the main risks that could threaten SAI independence in Europe? • Is the articulation clear between internal/external control in your country? • How to imagine a roadmap towards more independence in Europe?... 	<p>Facilitator: Jean-Raphaël Alventosa SAI of France</p> <p>SAI 7 SAI 8 SAI 9</p>
16.30-17.00	7. First lessons, Conclusion and closing remarks	Moderator SAI of France Chair