

EUROSAI Training Event
**Experience with the implementation and development of performance audits in
reaction to challenges and opportunities in a changing environment**

Sunday, 26 April

19:00 – 20:00
Informal welcome drink at the Diplomat Hotel

Monday, 27 April

INTRODUCTORY SESSION

10:00 – 10:15
Welcome by Miloslav Kala, Vice-president of the SAI of the Czech Republic

10:15 – 10:30
Opening remarks by Štefan Kabátek, SAI of the Czech Republic

10:30 – 10:45
Summary of the previous PA seminar held in Luxembourg in 2007
(Performance Audit – Where do we stand now?)
Presented by Horst Erb, SAI of Germany

10:45 – 11:00
Importance of “doing the right things” as opposed to “doing things right“
(Responsive Performance Auditing)
Presented by Rudi Turksema, SAI of the Netherlands

11:00 – 11:30
Coffee Break

11:30 – 11:45
Importance of building quality into the performance audit process
Presented by Tim Banfield, SAI of the United Kingdom

11:45 – 12:00
Audit questions - how to develop them and how to develop audit tasks to answer them?
Presented by Cynthia Matala-Tala, European Court of Auditors

12:00 – 12:15
Technical issues - What makes a good performance measure?
Presented by Štefan Kabátek, SAI of the Czech Republic

12:15 – 12:30
Perspectives of Cost-Benefit Analysis and Value Analysis in the public sector
Presented by Hendrik Fehr, European Court of Auditors

12:30 – 12:45
Organizational matters and detailed information about the follow-up sessions
Presented by Štefan Kabátek, SAI of the Czech Republic

12:45 – 14:00
Lunch

WORKSHOP SESSIONS

14:00 – 17:00 (coffee break 15:30 – 16:00)

Workshop 1 **Strategic planning of performance audits** *Moderated by the SAI of the Netherlands*

The workshop will focus on the strategic planning aspects of performance (value-for-money) audits. The basic question will be: “How to choose the most relevant audit topics in order to enable the audit office to be effective and relevant?” The presentations will focus on practical examples of identification, selection, and prioritising potential performance audit topics. There will be ample opportunity for debate about possible approaches to address the different aspects of strategic planning and for exchange of ideas and experiences related to the selection of audit topics.

Order of presentations

How and when to be strategic?
by Thilde Pedersen, SAI of Denmark

Normative and Pragmatic View on PA Topics
Selection Criteria
by Urmet Lee, SAI of Estonia

Audit case studies and planning backgrounds
by Amos Slyper, SAI of Israel

TCA's Scoring System in Selection of PA Topics
by Şahin Binici, SAI of Turkey

WORKSHOP SESSIONS

14:00 – 17:00 (coffee break 15:30 – 16:00)

Workshop 2 **Developing audit questions** *Moderated jointly by the SAI of Germany and the European Court of Auditors*

The workshop will address the issue of how to develop the performance audit question and sub-questions. One presentation will make an exposé of the UK NAO's Issue Analysis/Dinner Party Approach (IADP™), which is based on a mixture of logical and practical rules which, when combined with good project management, and consensus building actions, help to produce well-structured reports. Another presentation will focus on the strategy and processes for deciding on the main audit question, in the context of specific legal obligations and the institutional context. The workshop will also provide opportunities to consider other approaches to audit question development, e.g. the use of risk-analysis and programme logic model techniques, and also ample opportunity to discuss issues, share practical audit experiences, and comment on all the presentations.

Order of presentations

Why Mozart is going broke and Beethoven is not –
and what we can learn from system theory about it
by Alfred Moravec, SAI of Austria

Developing audit questions: guidelines and benefits
by Søren Bak, SAI of Denmark

Performance Audit Planning and Design Tools -
experiences from the Office of the Auditor General of
Norway
by Knut Aarhus, SAI of Norway

18:30
Departure by bus from the hotel

19:00
Informal dinner in the hosted by the SAI of the Czech Republic

WORKSHOP SESSIONS

09:00 – 13:00 (coffee break 11:00 – 11:30)

Workshop 1 (continued)
Strategic planning of performance audits
Moderated by the SAI of the Netherlands

Order of presentations

Guidelines of the Performance Audit Risk Analyses
in Finland
by Mikko Koskinen and Juho Nurminen, SAI of
Finland

Direction, selection, and approval of PA topics
by Ennio Colasanti, SAI of Italy

Audit selection – strategic and annual planning
by Tanja Tasevska, SAI of Macedonia

Approval process of selected PA topics
by Polya Ognyanova, SAI of Bulgaria

NAO Strategic Planning of Performance Audits
by Brian Vella, SAI of Malta

WORKSHOP SESSIONS

09:00 – 13:00 (coffee break 11:00 – 11:30)

Workshop 2 (continued)
Developing audit questions
*Moderated jointly by the SAI of Germany and the
European Court of Auditors*

Order of presentations

Preparation of the audit questions applied to all-area
audit actions
by Silvia Achbergerová, SAI of Slovakia

Strategy and processes for deciding about the
evaluation topics
by Claude Courbat and Ueli Luginbühl,
SAI of Switzerland

The Issue Analysis / Dinner Party (IADP™)
approach
by Kirsten Payne, SAI of the United Kingdom

13:00 – 14:00
Lunch

WORKSHOP SESSIONS

14:00 – 17:00 (coffee break 15:30 – 16:00)

Workshop 3
**Technical issues in preparation of performance
audits**
Moderated by the SAI of the Czech Republic

The workshop will cover different audit issues
concentrating on the following questions: “How can
audit criteria be developed within different
performance audit approaches arising from the SAI’s
particular field of activity?”, “In which ways can the
audit criteria be used for setting proper methodology
in VFM auditing?”, “What are the specific issues
related to performance indicators and possibilities of
their measurement?”, “Can new sources of robust
data and their sound evaluation be identified?”.
Presenters will also outline the internal rules and

WORKSHOP SESSIONS

14:00 – 17:00 (coffee break 15:30 – 16:00)

Workshop 4
**Building quality into the performance audit
process**
Moderated by the SAI of the United Kingdom

The workshop will examine quality in performance or
"value-for-money" audit. The workshop will cover the
National Audit Office’s quality assurance procedures
including: quality thresholds; internal and external
reviews; how we assess the quality of published
reports; and how we learn lessons for the future.
There will be presentations from other countries on
the principles of quality management, quality control
and quality assurance procedures and a
presentation on the Commission for the Assessment
of Audit Quality, Bulgaria. We will introduce the NAO

VFM auditing guidelines which are being followed in respective SAIs. There will be enough opportunity for discussion of the presented issues which will also be very helpful for better understanding of the seminar contributions.

Order of presentations

Overview

Handling Audit Criteria in Performance Auditing
by Eddy Van Loocke, SAI of Belgium

Hungarian experiences in the course of performance auditing the utilisation of Structural Funds
by Katalin Tóthné Kiss, SAI of Hungary

Experience with Implementation of Monitoring Indicators Occurred During the Audits of Structural Funds
by Hana Vaňková, SAI of the Czech Republic

Performance audit of the Privatisation Agency in the period from 2002 to 2006
by Velislava Valkova, SAI of Bulgaria

Cost benefit analysis and value analysis – Relevant audit tools?! (Part 1)
by Hendrik Fehr, European Court of Auditors

Panel discussion (optional)

Value For Money standards, launched in May 2008. The Standard sets out best practice to which teams should adhere in order to produce consistently good quality Value For Money audit reports. There will be an opportunity for participants to ask questions, highlight issues they have experienced, and participate in a discussion about the common themes arising from the workshop.

Order of presentations

Overview

Introduction to QA and objectives of the workshop

Quality Assurance in Rigsrevisionen
by Maibritt R. Kallehauge, SAI of Denmark

Quality Assurance in VFM
by Tim Banfield, SAI of the United Kingdom

Quality assurance system
in Bulgarian National Audit Office
by Dora Burova, SAI of Bulgaria

Panel Discussion

Wednesday, 29 April

WORKSHOP SESSIONS

09:00 – 11:00

Workshop 3 (continued)
Technical issues in preparation of performance audits
Moderated by the SAI of the Czech Republic

Order of presentations

Cost benefit analysis and value analysis – Relevant audit tools?! (Part 2: Practical examples)
by Hendrik Fehr, European Court of Auditors

Recent experiences of performance auditing at the Spanish Court of Audit
by Graciela García Díaz, SAI of Spain

Improving audit efficiency and reliability with electronic state registries and information systems
by Külli Nõmm, SAI of Estonia

WORKSHOP SESSIONS

09:00 – 11:00

Workshop 4 (continued)
Building quality into the performance audit process
Moderated by the SAI of the United Kingdom

Order of presentations

Performance audit and quality control process in the Turkish Court of Accounts
by Arife Coşkun, SAI of Turkey

Introduction to VFM standards
by Tim Banfield and Kirsten Payne, SAI of the United Kingdom

Panel Discussion

Building up strength in performance auditing and
challenging examination of cross-sectional topics
by Štefan Kabátek, SAI of the Czech Republic

Panel discussion

11:00 – 11:30
Coffee Break

SUMMING UP SESSION

11:30 – 12:30
Workshop conclusions
Presented by individual moderators of the workshops

12:30 – 13:00
Concluding remarks and evaluation of workshops
Presented by the SAI of the Czech Republic

13:00 – 14:00
Lunch

15:00
Guided tour of Prague (meeting time to be confirmed)