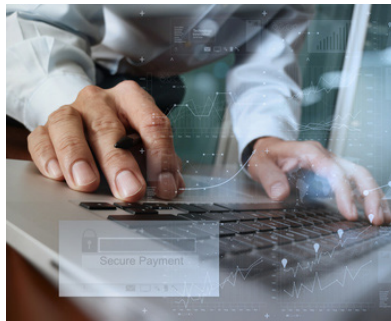


STRATEGY OF THE SAO 2018–2022



STRATEGY OF THE SAO FOR THE PERIOD 2018 TO 2022

POWER IS IN DATA



The mission of the SAO is to provide objective information on state management of public funds to the Parliament, the Government, and the general public.

The SAO examines whether audited activities comply with legislation, reviews factual and formal accuracy of these activities and assesses whether they are effective, economical and efficient.

In order to maintain a high standard of audits, profitable, high-quality, and effective implementation of activities not directly related to audits is also pivotal. The SAO will adhere to strict requirements for the quality of its work, the selection of new employees or the emphasis on their further professional development.

In the domestic environment, the SAO follows its long-standing firm position as a solid and trustworthy partner. The SAO will continue to provide high-quality information and documents as well as feedback on the economy, efficiency and effectiveness of management of public funds and state property, and will contribute to the promotion of good practice.

The SAO, as the organizer of 11th EUROSAI Congress in 2020 and as EUROSAI Chair for 2020-2023, will promote interests of all Member States in EUROSAI's activities, useful cooperation based in particular on data sharing, information and examples of good practice, and will promote removal of obstacles in the communication among SAIs of the Member States.



AUDIT

AUDIT IS THE BASIS OF OUR ACTIVITY

In the context of audit activities, the SAO will strive to meet these strategic objectives in the 2018-2022 strategic period:

1. Focusing audit activities on areas relevant to the current and future development of the Czech Republic and its competitiveness in international comparison

- to focus the preparation and performance of audit activities on areas of state management (e.g. public finances, ICT, regional development, science and research, the environment, defence and security, transport, etc.) where there is a real risk of uneconomic management of funds and state property;
- to obtain and update data from public administration information systems and information systems of auditees so that it can be used for preparation of complaints for audits as well as for performing audit activities;
- to generate spending reports of ministries according to the fulfilment of individual government policies, reviews of expenditures related to state budget headings, and reports on expenditures of their subordinate organizations, and to update these reports at annual intervals;
- to promote a benchmarking method in audits so that it becomes a routine tool for collecting, analysing, and evaluating obtained data and information in the audit and analytical activities of the SAO;
- to propose addressing and realistic recommendations to remedy shortcomings through audit conclusions and to move positively towards the state management of public funds and property.

2. Increasing the proportion of performance audits

- to draw up audit plans with an increased share of audits with performance audit features.



3. Systematically reviewing reported data on the management of public funds and its constituents with the objective to obtain aggregate information on their reliability

- to create procedures and analytical tools for assessing risks of data misstatement on state management and its components from public administration information systems and open data.

4. Through audit work, examining the fulfilment of the European Union's economic reform agenda in the light of the achievement of the Europe 2020 national goals

- to verify the fulfilment of national employment targets, R & D investments, raising energy efficiency, education, and social inclusion by the end of 2021;
- to issue a special report on the evaluation of national targets.

5. Improving performance of audit activities by streamlining audit processes

- to reduce the presence of auditors at auditees', in particular by increasing remote data access work;
- to create a system for electronic transmission of data between the SAO and auditees;
- to use special analytical methodology when processing data from databases (e.g. data mining);
- to complete the approval process of the internal regulation amendment on the performance of the audit activity, and implement it into the internal environment of the SAO;
- to update processes of quality evaluation of audits.



AUDIT SUPPORT

HIGH-QUALITY AUDIT IS NOT POSSIBLE WITHOUT PROFESSIONAL SUPPORT

In support of audit activities, the SAO will strive to achieve the following strategic objectives in the strategic 2018-2022 period:

1. Enabling more effective performance of audits

- to prepare and realize the construction of a new headquarters, and move the SAO to the new office by the end of the strategic period;
- to develop digitalisation of SAO agendas in compliance with national and European strategic plans and to prepare, and operate a secure information system infrastructure.

2. Professional budget administration and accountancy

- to ensure transparent budgetary management, optimize the performance of accounting operations, consistently use management control, and use controlling methods.

3. Motivation and professional development of employees

- to develop an expert training system for auditors during the strategic period to set periodic education throughout the working career;
- to develop individual development programs for both vertical and horizontal career progression by the end of the strategic period;
- to enhance language preparation to support the EUROSAI Congress and EUROSAI presidency for 2020-2023.

STATUS OF THE SAO

BEING RESPECTED AT HOME AND ABROAD

In order to strengthen the position of the SAO in the Czech Republic and abroad, the SAO will strive to achieve the following objectives in the strategic period 2018-2022:

1. At national level:

- to support changes in the legislation which oblige the SAO's activities to be fully in compliance with the Lima Declaration on Financial Auditing Principles, the Mexican Declaration on the Independence of Supreme Audit Institutions and with "good practice", and to ensure adequate resources;
- to provide SAO's employees with at least as equal status as have employees to whom the Civil Service Act applies;
- to build relationships with users of outputs from audit activities, i.e. the Parliament, government, academia, media and the public;
- to improve the quality of main outputs of the SAO's work - annual reports, opinions on state budget implementation, opinions on state final accounts, audit conclusions, and other products (e.g. EU report) - and enhance their impact by appropriate media coverage.



2. At international level:

- to ensure the organization of the 11th Congress of EUROSAI in 2020 according to the document “EUROSAI Congress Preparation Project”, and to focus the Office’s activities on promoting the Congress vision of the 3E-3C-3i;
- to ensure the implementation of the EUROSAI 2020-2023 Presidency in accordance with the “Bid Book 2017”, using outputs of the SAO working groups and taking into account the outputs of the 11th EUROSAI Congress in 2020;
- to continue developing international cooperation with SAIs associated in INTOSAI and EUROSAI and to participate in activities within the framework of the Contact Committee consisting of representatives of the SAIs of the EU Member States and the European Court of Auditors;
- to be active in audit bodies of international institutions.

