YES-SESSIONS

Round 1 (21 November)

1. **Democracy and audit**
   In this session, the participants are going to discuss the role of supreme audit institutions and its evolution in response to the challenges of the 21st Century. We will seek to understand some of the ways that democracy and communication are changing and the relevance those changes have for us, such as the economic crisis, political disenchantment and the role of the auditor in those processes. We will also look into the evolution of the state and where we fit in as we report to our national democratic institutions. State audit was developed originally to meet the challenges of 19th Century oligarchy, how does it need to innovate to meet the demands of 21st Century democracy?
   Session leader: United Kingdom

2. **Performance audit methods**
   This session will explore two important elements of performance audit methodology:
   1) Audit evidence collection: fact-finding, mapping, decision analytical modelling, data analysis, interviews, benchmarking, survey, etc.
   2) Consultation with internal and external stakeholders and experts: roundtable, issue analysis, in-house quality review/control, external peer review, focus groups, drawing conclusions, etc.
   If you want to enhance your performance audit skills in 50 minutes, join this session!
   Session leader: European Court of Auditors

3. **Ethics as an audit topic**
   The objective of this session is to explore and collect ideas on the challenges of auditing ethics-related issues. Central questions are: is there a reason and an interest for SAIs to audit issues related to ethics? Are such topics auditable and measurable? If yes, how?
   Join our session and find the answers!
   Session leader: Eurosai Taskforce on Audit & Ethics

4. **Internal control frameworks**
   How can SAIs contribute to better internal control and risk management by public organisations? Join this session and learn all about it!
   Public sector organizations need to have a clear view of obtaining their most important objectives. They also need to be capable of controlling the risks that occur by realising these objectives. SAIs can help public sector organizations develop their internal control and risk management framework. For this purpose the INTOSAI Sub-committee on Internal Control Standards and Risk Management has developed Guidances for Good Governance (GOVs). In this session you will

learn more about the importance of a solid internal control framework within public sector organizations and the role your SAI could possibly play.
Session leader: INTOSAI sub-committee on Internal Control Standards and Risk Management

5. **Worldwide SAIs**
   All SAIs , from Africa to Asia and Europe, are supposed to apply the same international professional auditing standards. But is this realistic and sustainable, or even desirable? And what can SAIs from different countries worldwide learn from each other when it comes to implementing the ISSAIs?
   Session leaders: Norway and Cameroon

6. **Serious game**
   Serious games are video game simulations of real-world events or processes mostly designed for the purpose of training and education of professionals. In this session the Delft University of Technology offers the possibility to 20 congress participants to try a serious game for themselves. The Team-Up Game that will be played is all about the way you work in a team with other professionals. For about one and a half hour, depending on how good you and your three other teammates are in team problem solving, you will experience what team working under time pressure feels like and you will learn useful things relating your own team working skills. If you think good team work is a crucial condition for innovation, then this session is probably something for you.
   Session leader: Delft Technical University

ROUND
2

Round 2 (21 November)

1. **Ex-ante audits**
   The aim of this session is to collectively find answers to the questions:
   1.   *Why* should the policy-making process be audited by SAIs?
   2.   *How* can the policy-making process be audited?
   In addition to answering the questions, the session aims to share experiences with SAIs from other countries and learn from one another in an inspirational way.
   Session leaders: Finland

2. **Improvements in performance audits**
   Since 2010 the Performance Audit Department at the Icelandic National Audit Office (INAO) has put emphasis on working more effectively and efficiently than before. It has also started to operate in better accordance with ISSAI 3000 standards and best practises in project management and quality management. Its reports are now more focused and conducted in less time than before. In 2012 the Netherlands Court of Audit along with representatives of the Norwegian and Swedish SAIs conducted a peer review of the INAO's performance audit practice. The review contributed to the development of the performance audit practice and since then the INAO has been improving it even further.

Your session leader will go through the changes and improvements at the INAO in the field of performance auditing in the past 3–4 years, and what we can learn from them. During the session we will discuss and compare different practices and improvements, such as defining audit scope and audit questions, planning the audit and communication with ministries and institutions.
Session leader: Iceland

3. Auditing from a citizen's perspective

Less bureaucracy, more citizen-central thinking…let the 'Kafka Brigade' surprise you in this session! Social innovation and public sector reform should be the key drivers to policymakers and politicians in tackling complex issues in both society and government. Especially in times of crisis. But innovation requires both serious investments and substantial political mandate. And that is not something governments do easily when financial circumstances are harsh. What is the meaning of 'big society', 'civic innovation', and 'state participation' when true motivations behind policymaking lie in budget cuts and economic interests? And what challenges do we face as young audit commissioners under these circumstances, where money and time rule and less measurable values as 'social inclusion' and 'justice' are hardly mentioned in the decision making process? Could a better understanding of the meaning of public value and more citizen-centred approaches help us perform better in our research on policy outcomes?. Are you up for the challenge to rethink your own role as an audit commissioner in reforming government?
Session leader: Kafka Brigade, The Netherlands

4. Showcases: IT in audit

In this session the spotlights will be on the good practise of using IT in audit. Participants of this workshop are challenged to share their thoughts and ideas about the use of IT in their own audit processes .
Session leader: Portugal

5. Improving ethics within SAIs

One of the main concerns of SAIs is about the strengthening of stakeholders' trust in the governance of the public sector.
The creation of the EUROSAI Task Force on Audit & Ethics is a step forward in order to promote the good governance within SAIs, as a good example for the public sector and to create an effective audit institute. One of the goals of the taskforce is to define a model approach for training and other methods of raising awareness, knowledge and skills of ethical decision making, that SAIs can use to improve their good governance. The taskforce needs your help with this! Discover how you can improve ethical conduct within your SAI and contribute by adding ideas to our model.
Session leader: Eurosai Taskforce Audit & Ethics

6. Serious game

Part II of the simulation game from Delft Technical University

Round 3 (22 November)

1. **Innovative reporting in audits**
   A session on the use of visuals like graphics and images in publications of SAIs and what is needed to create them.
   The leading subjects of this session are:
   - Why do SAIs use visuals in publications? What types?
   - How can we find the perfect mix in words/ numbers and visuals to make reports more effective?
   - Where to begin when you start TODAY? About the first and next steps.
   Session leaders: The Netherlands

2. **Go green: environmental auditing**
   Environmental issues are global by definition, since all the world's ecosystems are interconnected. Environmental auditing issues therefore serve as a good basis for cooperation across SAIs. However, the cooperation does not only contribute to the exchange of information about the environment, but also helps auditors to develop their methodology. In this session, we will address selected issues on methodology development and the dispersion of audit results from the Working Group on Environmental Auditing (WGEA) community. We also hope to get ideas for future audit topics in this field from the participants attending the session.
   Session leader: EUROSAI- WGEA

3. **Combating fraud through (IT) audit**
   Each year, millions and millions of containers pass through the port of Rotterdam, with worldwide destinations and origins. Combating fraud in this enormous and continuous stream of products requires brains, strategy and IT. What does it take for Customs to filter out the most suspicious containers? Step aboard this session and learn about their daily challenges and how they work.
   Session leader: Dutch Customs

4. **Follow the money!**
   Wouldn't it be nice if citizens and auditors were able to follow public money from central government to local government? Imagine which opportunities this creates for auditors and the society as a whole! In this session, you will learn what open spending is about and we will discuss the various opportunities it brings.
   Session leaders: The Netherlands

5. **How to pick your colleagues' brains**
   Have you ever gone to audit a client – and discovered that your colleagues from the payroll audit division were there the day before (without you knowing about it)? Did you try completing a performance audit on development aid to the health sector - only to discover that the Norwegian SAI just published an audit report on their government's aid (which you didn't know existed)? If you would like to avoid the above and similar situations and instead be better at profiting from your colleagues' knowledge and previous work, come join our session.

Starting from our experience with the lack of knowledge sharing in the Danish SAI, its consequences, and of course what we have done to overcome the problem, we will work together in the session to come up with concrete ideas to break down barriers in and between SAIs – ready to take home, be shared and put into practice.
Session leaders: Denmark

6. **EU financial and economic governance**
   The central theme of this session is how the European Court of Auditors embarked upon the audit of EU economic and financial governance. The main questions we will answer during this session are:
   A. How is the audit capacity being built?
   B. How have the audit topics been identified?
   C. What are the specificities of designing audit plans in the area?
   We will walk with you through the key preparatory steps of one of the on-going audits: > Risk analysis for macro-financial assistance to EU member states
   > Audit questions
   > Audit methodology
   Session leaders: European Court of Auditors

7. **Real time Audit**
   Real time audit is an innovative approach to start performing an audit at an early stage of large-scale projects, such as infrastructure and procurement projects. This approach allows auditors to detect and correct faulty decisions at an early stage of ongoing projects in order to improve these ongoing projects. In this sessions two case studies on real time audit in the area of infrastructure and military procurement are presented by the German SAI.
   Session leader: Germany

Round 4 (22 November)

1. **Building successful partnerships**
   An audit's impact can be increased by forging successful partnerships internally within your SAI as well as externally with other (semi-) public organisations. It contributes to knowledge-sharing and broad support for the audit results. What do you need to build and maintain successful relationships? That's what this session focuses on. We will share best practices among the participants and identify possible obstacles that you can encounter along the way.
   Session leader: The Netherlands

2. **Impact: audit with a twist**
   All SAIs have years of experience with auditing and reporting, but are we always aware about our impact and effectiveness? Maybe it's time to add a little twist to our work and make sure we can make a difference. Do you have good practices you would like to share with us, or do you just want to learn how to twist…join this session!
   Session leaders: The Netherlands and Azerbadijan (to be confirmed)

3. Geospatial auditing

In this session we will explore the possibilities of a smartphone and tablet as an audit tool. We will show you how to gather audit observations of a specific location with a smartphone or tablet, and how to visualise and analyse these observations in a Geographical Information System (GIS). Mind you: this is a WORKshop, so bring your own device (if possible)and join us on a geospatial auditing mission!
Session leaders: The Netherlands

4. No small beer: local auditing

In a 'world café' setting, this session will inform you all about local audit courts in the Netherlands and their relationship(s) with the supreme audit court. Local audits are carried out at ground level and offer insights in how policy can directly affect citizens. We will also explore the topic of more organized cooperation between local and national audit institutions.
Session leaders: Audit office Rotterdam, NVRR and Audit Office Tirol (Austria).

5. Open data

An essential requirement for a modern and democratic society are institutions that act transparently and can be held accountable by the public. Governments all over the world have therefore started to open up their data in recent years. This session focuses on current open data policies and projects in Europe, but it also brings up the question: what does this mean for auditors?
Session leader: European Commission

6. Education innovated: e-learning

IDI, the Intosai Development Initiative, has been involved in e-learning for quite some years and has learned from failures and successes. In this session, you will learn what is e-learning, discuss the challenges and most important of all, how to explore the further possibilities. Could it be an amazing new way of sharing knowledge and experiences between SAIs? Is e-learning a major opportunity for professional audit education at a minimal charge in these austere times? Or is it only effective when combined with face to face contact? Join the discussion and explore today's opportunities for tomorrow's education!
Session leader: Intosai Development Initiative