

**IX<sup>th</sup> EUROSAI Congress**  
The Hague, 16 June – 19 June

**CONCLUSIONS AND  
RECOMMENDATIONS**

Approved by the  
EUROSAI Congress  
on Thursday 19 June 2014



## **Preamble**

The IX<sup>th</sup> EUROSAI Congress, held in The Hague, the Netherlands, from 16 to 19 June 2014, took Innovation as its central theme.

SAIs do not seek innovation for its own sake, but rather as an indispensable means of ensuring that their added value is maintained in the long term. In this, we build on the EUROSAI values to embed and enhance the good governance of government and its affiliated institutions. In the preparation of this congress we drew on the valuable input of the Young EUROSAI Congress held in November 2013.

At the Congress it became evident that all SAIs are involved in a constant quest to improve themselves and find the most effective working methods and audit techniques. SAIs are also eager to share their experiences and exchange views.

The topic being innovation, the Congress was unusual in form. As well as in plenary sessions, examples of innovation and best practices were discussed in workshops and seminars, at the IT market and in the 'open mic' sessions. More than half the participating SAIs organized one or more of the workshops.

The great diversity within EUROSAI led to a rich variety of presentations and discussions, in both formal and informal meetings. The very active role of all SAIs resulted in valuable ideas and suggestions, all brought together in an electronic mind map.

In the coming years we will strive to preserve the mindset of sharing ideas and exploring opportunities to improve our work and serve the public interest better. The conclusions and recommendations of the IX<sup>th</sup> EUROSAI Congress aim to capture this spirit and build on the inputs of all the SAIs attending and contributing to the Congress. They are non-binding and voluntary in nature. The implementation and further development of the EUROSAI Strategic Plan will be reviewed in the light of these conclusions and recommendations.

## Conclusions and recommendations

We, the members of the IX<sup>th</sup> EUROSAI Congress,

### Culture and leadership

Considering that

- our professional context is changing rapidly and becoming increasingly international;
- the values we stand for remain valid;
- we therefore urgently need to align our mode of operation with relevant changes in society, engaging with our key stakeholders, from citizen to government.

Considering that

- innovation is necessary for SAIs to adjust to new challenges;
- innovation has many forms and features
- all SAIs have experience with innovation;
- innovation is a process that requires room for learning-by-doing;
- there is a perceived tension between innovation and a rule-based culture.

Conclude that

- SAIs should strive to attain an innovative culture of learning and improving with opportunities to experiment;
- SAIs should ensure their relevance by being open to doing things differently, doing different things and tackling new topics;
- sharing experiences and dilemmas within the EUROSAI community is of mutual benefit;
- EUROSAI and SAIs have a responsibility to lead by example.

Recommend that

- EUROSAI seek for ways to address the perceived tension between innovation and a rule-based culture;
- EUROSAI stimulate innovative, low-cost, sustainable and web-based ways for SAIs to exchange views, documents and experiences;
- EUROSAI encourage collaborative audits of relevant topics and foster experimentation with new audit approaches, techniques and products;
- EUROSAI lead by example in its own governance and *modus operandi*;
- EUROSAI seek an independent evaluation of its own governance and *modus operandi*. The EUROSAI Governing Board is mandated to follow-up on this;
- forthcoming EUROSAI activities carry forward the spirit of the Young EUROSAI movement.

## **Delivering the message**

Considering that

- the added value of the work of SAIs depends for a considerable part, but not exclusively, on how the message is delivered, perceived and acted upon;
- the message can take different forms and be communicated in different ways and at different moments;
- SAIs are increasingly interacting, in different ways, with their stakeholders, from citizen to government;
- new visualization techniques are becoming commonplace;
- there has been enormous growth in the use of social and digital media.

Conclude that

- a joint undertaking could help SAIs progress in terms of innovative and effective communication of their message.

Recommend that

- EUROSAI facilitate activities to develop the capacity of SAIs to 'deliver the message' in an effective way.

## Open data

Considering that

- SAIs are committed advocates of transparency;
- there is continuous growth in the production of public sector data;
- public sector data are becoming more and more easily available to everyone (open) and accessible from any location;
- these data are creating opportunities for the general public and other parties to become 'armchair auditors';
- new technologies play a powerful role in sifting through and linking data.

Conclude that

- open data offer new opportunities both to evaluate government performance and enhance public sector transparency and accountability;
- open data ensure there is no longer a monopoly of most government information;
- open data require SAIs to rethink their own relevance, traditional role, opportunities and needs.

Recommend that

- EUROSAI facilitate a discussion on the opportunities and consequences for SAIs of open data, e.g. on the quality of such data.