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# Roundtable on Reporting Practices to Increase Impact

## Network of SAIs of EU Candidate and Potential Candidate Countries and European Court of Auditors

### - Agenda -

**20-21 March 2019**

**OECD**

**46 quai Alphonse Le Gallo  
Boulogne-Billancourt**

*Co-organised with the SAI of Montenegro*

## Background

The Heads of the Network of Supreme Audit Institutions of Candidate and Potential Candidate Countries and European Court of Auditors (the Network), during their meeting on 11 October 2017 in Luxembourg, agreed on a new Work Plan for Network activities for 2018 and beyond. One of the activities agreed was to jointly work on and share experiences on “Reporting Practices to Increase Impact”.

Meeting the requirements of the ISSAI’s will support more effective reporting and assist Supreme Audit Institutions (SAIs) in increasing the impact of their work. Across the SAI community there is significant variation in the reporting practices, which is driven by a number of factors. However, there are practices that can be learned to increase the impact of reports.

In preparation of the Roundtable, the SAI of Montenegro with the help of SIGMA, developed a survey to get the views of each SAI’s senior management on what the most important strategic issues for their institutions are, related to reporting practices and increasing the impact of SAI work, that would be helpful to discuss and get support on. Most SAIs have replied to the survey and highlighted the strategic priorities of their institutions to increase impact of their reports and other outputs as well as the main internal and external challenges they are facing in achieving impact from their reports and outputs. SAIs also highlighted the areas that would be of highest interest for discussion and sharing practices on.

The ISSAIs, in particular ISSAI 12, establish a number of expectations around reporting by SAIs and in ensuring that their work has impact. Aside from a specific requirement to at least report annually, amongst other things they advocate that:

- Stakeholders’ expectations and views are factored into organisational and audit planning.
- Audit reports identify themes, common findings, trends, root causes and audit recommendations, and are discussed with key stakeholders.
- Appropriate communication tools are used to facilitate access and enhance understanding of reports.
- Assistance is given to parliament in understanding audit reports.
- Communication contributes to stakeholders’ awareness of the need for transparency and accountability in the public sector, and contribute to the debate on improvements in the public sector.

Increasing the effectiveness of reporting is an enduring long-term objective of most SAIs. They recognise that high quality reporting is central to building confidence and trust in the integrity and objectivity of the institution. Building the reputation of the SAI flows from delivering the right reports to the right audience at the right time.

The agenda of the Roundtable therefore starts on the first half day by focusing on these objectives and discussing the current challenge that Network SAIs face to achieve them. On the second day there will be a session discussing the “right reports” with a focus on the topics that Network SAIs highlighted in the survey. A session discussing the “right audience and right time”, again with a focus on the questions that according to the survey are of major interest to Network SAIs, will follow this.

### **Objective and format of the Roundtable**

The Roundtable Agenda is based on the results of the survey. The objective of the Roundtable is to create a platform for discussion amongst the Network SAIs about the challenges they face with respect to achieving the results that they aim for with their audit work and possible solutions that can be found. During the Roundtable, participating SAIs will share their current practices with regard to reporting and the efforts they have made in reporting to increase the impact of audit work. Examples will be provided from a selection of EU member state SAIs.

The Roundtable will be interactive and include case presentations. Experts from EU Member States will provide examples of their experiences. Participants will be asked to present and share experience from their countries. The meeting will also provide all participants with the opportunity to meet informally and compare national experiences and discuss specific issues among peers.

| <b>Wednesday 20 March 2019</b> |   |
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| <b>12h30</b>                   | <b>Registration and light lunch – BB Terrasse</b>   |
| <b>13h30</b>                   | <p><b>Opening of the Roundtable, Welcome</b></p> <p><i>Mr Klas Klaas, Acting Head of SIGMA Programme</i><br/> <i>Mr Milan Dabović, PhD – President of the SAI of Montenegro</i><br/> <i>Ms Elisabeth Franco – Head of the Liaison Office, European Court of Auditors</i><br/> <i>Mr Alastair Swarbrick, Senior Adviser, SIGMA</i></p>   |
| <b>14h00</b>                   | <p><b>Reporting Practices to Increase Impact – Setting the Scene - 20 min -</b></p> <p><i>Mr Martin Sinclair, former Assistant Auditor general of the UK NAO</i></p> <p>This short presentation will discuss some of the ingredients of good reporting practice. Delivering the right reports starts with the selection of the topics reflecting statutory responsibilities, the level of risk in government programmes and the needs and expectations of key stakeholders particularly in Parliament. It also demands careful consideration of whether the SAI has the skills and capabilities to deliver insightful analysis of the underlying issues, which will add value for stakeholders. Most SAI reports have multiple audiences. Identifying the right audience, understanding their needs, and delivering reports at the right time to support their decision-making will enhance their overall impact. The presentation will also look briefly at possible metrics for measuring performance.</p> <p><i>Followed by a Brief Q+A session</i></p>  |
| <b>14h30</b>                   | <p><b>Moderated Roundtable discussion about current challenges and efforts of Network SAIs to overcome them</b></p> <p><i>SAI BiH will explain their challenges regarding low impact and low rate of implementation of recommendations through the prism of different stakeholders.</i></p> <p><i>SAI North Macedonia will present their challenges and experience with regard to increasing the impact of audit reports and other deliverables through the process of recommendations and follow up missions.</i></p> <p>All SAIs are invited to actively share their own challenges and measures to overcome them with regard to increasing the impact that they have with their reports and other deliverables.</p>  |
| <b>16h00</b>                   | <b>Departure to the French Court of Auditors</b>  |
| <b>17h00</b>                   | <p><b>Visit to the French Court of Auditors with a presentation on “Increasing and Measuring Impact of Better Reporting”</b></p> <p>17h00 - Reception of the delegation (DRIAEF)<br/> 17h00 - 17h30 Presentation of the Court's missions (Margot Renault, magistrate of the 4th Chamber)<br/> 17h30 - 18h15 Presentation of the evolution of the Court's activities (François-Roger Cazala, magistrate of the 1st Chamber)</p> <p>Since 2001, the role of the French Court has continuously evolved and the Court had to adapt its working and reporting approaches accordingly. Over the past years, the French Court of Accounts has also increasingly been present in French media. This presentation will explain the way the French CoA has changed over time its approach to communication of audit reports and findings to key stakeholders/audited entities. It will also highlight how it tries to ensure that concrete actions are taken by Parliament because of audit recommendations. It will finally describe its analysis of media coverage of the audit reports as a performance measurement tool.</p> <p>18h15 - 19h00: Commented visit of the Court (DRIAEF including Sébastien Lepers)</p> |
| <b>19h00</b>                   | <b>Free evening</b>   |

**Thursday 21 March 2019**

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| <b>09h00</b> | <b>Welcome coffee</b>  |
| <b>09h30</b> | <p><b>Opening of day two and Presentation of the Survey Results – SAI MNE</b></p> <p><i>An overview of the results from the survey on effective reporting practices and challenges for SAIs within the Network undertaken by SAI Montenegro.</i></p> <p><b>Questions &amp; Answers</b></p>   |
| <b>10h00</b> | <p><b>Delivering the Right Reports – European Court of Auditors - 20 min -</b></p> <p>How do we generate added value from financial, compliance and other statutory reports? Does the selection of audit topics play a role? How does understanding the risks affect the quality of our reports or the understanding that we have of the requirements of our stakeholders? How can we build quality into audit reports and ensure clarity of reporting? Should SAIs produce analytical rather than descriptive reports? Moreover, how do we make sure that our recommendations are of high quality and actionable?</p> <p><i>Mr Martin Weber, Director of the Presidency, European Court of Auditors</i></p> <p>This presentation will highlight the efforts and experiences of the ECA to deliver the right reports.</p> <p><b>Followed by a brief Q+A session</b></p>                                  |
| <b>10h30</b> | <b>Coffee break</b>  |
| <b>11h00</b> | <p><b>Moderated Roundtable discussion about delivering the right reports</b></p> <p>Dr Pejović, President of the SAI of Serbia, will talk about recent experiences in presenting performance audits to relevant stakeholders both on central and especially local level in order to increase their impact. Dr Pejović will also present the methodology for measuring the effects of our performance audits that the SAI developed.</p> <p>Mr Jelić, member of the senate of the SAI of Montenegro, will present examples of reports that created the most attention from external stakeholders such as Parliament, the state prosecutor, media and the public.</p> <p>All SAIs are invited to actively share own efforts with regard to further engagement with auditees and other stakeholders as well as communicating their reports.</p>   |
| <b>12h30</b> | <b>Buffet lunch – BB Terrasse</b>  |
| <b>13h30</b> | <p><b>Addressing the right audience at the right time – Swedish NAO - 20 min -</b></p> <p>An SAI's primary stakeholders are Parliament (representing citizens) and the government entities they audit and the key communication mechanism is their audit report. However, to gain attention for the report the SAI must consider its accessibility and be clear as to the main messages they wish to convey. Often this leads to use of other communication channels requiring different approaches and skills and engagement with other actors such as the media and civil society organisations. Achieving good impact may require longer-term engagement beyond the report publication to promote understanding, engagement and the adoption and substantive implementation of audit recommendations.</p> <p><i>Ms Hillevi Rönström, Communications Strategist, Swedish National Audit Office</i></p> |

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|              | <p>This presentation will highlight the experiences of the SNAO with regard to addressing the right audience at the right time. It will touch also on the following issues: engaging audited entities to take action; effective communication of audit reports; engaging with Parliament and communicating audit results.</p>   |
| <b>14h00</b> | <p><b>Moderated Roundtable discussion about addressing the right audience at the right time</b></p> <p>The SAI of Albania will present concrete examples of the recent work and achievements with regard to measuring and communicating benefits of audits.</p> <p>The Turkish Court of Accounts will present recent examples and experiences with addressing the right audience at the right time.</p> <p>All SAIs are invited to actively share own experiences and examples and discuss challenges and how to overcome them.</p> |
| <b>15h30</b> | <p><b><i>Coffee break</i></b></p>   |
| <b>16h00</b> | <p><b>Discussion about next steps and the way forward</b></p> <p>Based on the discussions that took place during the roundtable, all SAIs are invited to share views on the next possible steps for the Network.</p> <p>Moderator: SIGMA</p>  |
| <b>16h30</b> | <p><b>Closing of the Roundtable</b></p> <p><i>Mr Milan Dabovic, PhD – President of the SAI of Montenegro</i></p> <p><i>Mr Martin Weber, Director of the Presidency, European Court of Auditors</i></p> <p><i>Mr François-Roger Cazala, Conseiller maître, French Court of Accounts</i></p> <p><i>Ms Bianca Brétéché, Senior Adviser, SIGMA</i></p>  |
| <b>17h00</b> | <p><b>End of Roundtable</b></p>   |
| <b>19h00</b> | <p><b><i>Evening event</i></b></p>  |