



EUROSAI – Seminar on Performance Audit

Prague Performance Audit Seminar

27 – 29 April 2009

“Performance Audit – Where do we stand now?”



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Seminar on Performance Audit

- 4 - 6 December 2007
- in Luxembourg
- EUROSAI Training Events
- invitation by the
 - the Chairman of EUROSAI,
 - the President of the European Court of Auditors



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The participants discussed planning, conduct and impacts of performance audits by taking into account the

- Implementation Guidelines for Performance Audit based on INTOSAI's Auditing Standards and lessons learnt,
- European Implementing Guidelines for the INTOSAI Auditing Standards,
- Standards for Performance Audit developed by various Supreme Audit Institutions and
- European Court of Auditors' Performance Audit Manual.



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The following **case studies** were presented:

Wales: Ambulance services in Wales

Portugal: Access to health care and management of surgical waiting lists

Germany: Performance audit in the field of public procurement

Hungary: Key audit considerations of student hostel investment in PPP construction



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Case studies of performance audits in the EU context :

- Absorption capacity in the case of European Regional Development Fund (ERDF) for selected activities in the field of Research and Development (R&D) in Slovenia
- Evaluating the EU Research and Technological Development framework programmes- Could the Commission´s approach be improved? (ECA Special Report 9/2007)



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Workshops dealt with the case studies to discuss the following:

- What were the key decisions in planning the audit?
- Which key audit techniques were considered for the collection and analysis of evidence?
- What were the main considerations in deciding how to report on audit findings and develop recommendations?
- How can we measure our impact?



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Key Results:

- Performance Audits deal with a great variety of topics. Most audit matters can be tackled by applying the appropriate performance audit methodology.
- Performance Audits should normally be selected on the basis of the assessment of risks and materiality.
- Performance Audits should not be limited to “high-profile” topics, like for example, subjects of high political significance.
- Performance Audits might often be proactive, i.e. taking the initiative and developing reasonable audit findings with a view to the future.



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Requirements for Performance Audits

- precise audit questions,
- based on issues of economy, efficiency and effectiveness,
- regularity and compliance criteria can also be relevant,
- tailor-made techniques for collection and analysis
- taking into account
 - information from focus groups or public hearings
 - work of other auditing institutions or external experts
 - the addressee and
 - needs of “clients” and other stakeholders



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Thank you very much!

Grand Merci!

Herzlichen Dank!