

# **Improving audit efficiency and reliability with electronic state registries and information systems**

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# How to use electronic data?

## Common practice in the NAOE

Electronic state registries and information systems are most commonly used for

- Sampling
- Controlling the statistical data provided by the government
- Controlling the quality of data in a state registry by means of another registry or information system
- Analyzing effectiveness of government policies and actions. Usually involves linkage of different state registries.

## Some examples of the databases used by the NAOE

- Population Registry
- Databases of the Estonian Tax and Customs Board
- Databases of the Social Insurance Board
- Database of the Estonian Labour Market Board
- Estonian Information System for Education
- Punishment Register
- Databases of the Estonian Health Insurance Fund
- Database of the Health Care Board
- State Registry of Forest Resources

## Advantages and opportunities

- Enables to go back to raw data.
- New possibilities to base the audits on reliable evidence.
- Economy and efficiency of data collection.
- Relatively time saving for the auditee.
- Possibility to use comprehensive audit sample.
- We are able to do analysis that just recently seemed to be impossible.
- Linking different state registries and information systems for providing new information (added-value of the audit!).
- Quick and secure information exchange and personal data protection (also a risk).

## Risks and obstacles

- Planning an audit concerning massive data gathering and analysis is complicated and often unpredictable.
- Missing data
- Quality of data! Data quality is dependable on what purpose and how frequently the data is used.
- Data protection

## Recommendations

- Use as much as possible.
- Check the quality of the data during preliminary study.
- Data encryption.

Thank you!

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