

Technical issues in preparation of performance audits

Summary of Workshop 3

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Presentations given

- **8 presentations delivered**
- **Highlighted topics in general**
 - experience in procedures and techniques regarding the setting of audit criteria,
 - explanation of procedures concerning interaction of SAI and audited body while developing audit criteria,
 - possibilities of using specific tools (information system, data pools) and methods based on CBA



Criteria – As it should be...

- Reliable
- Objective
- Useful
- Understandable
- Comparable
- Complete
- Acceptable



Difficult to set criteria due to

- Non-existing data (lack of input data)
- Non-comparable data
- Unreliable or invalid data
- Incorrect setting of indicators (wrong estimation, non-tailored indicator)
- Sensitive political agenda



Observations / comments

- SMART objectives/criteria
- Conflict of criteria
- Weighting of objectives
- Role of criteria in a decision-making process of PA (limits, opportunities)
- Use of qualitative/quantitative methods in gathering info to identify proper audit criteria
- PA as a process of social interaction



Thank you for your attention!

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