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INTOSAI

**SYMPOSIUM
ON THE VALUE AND BENEFITS OF
GOVERNMENT AUDIT IN A GLOBALISED
ENVIRONMENT**

Report on the 19th UN/INTOSAI Symposium
on Government Audit

Vienna
28 to 30 March 2007



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INTOSAI

Division for Public Administration and Development Management

Department of Economic and Social Affairs (DESA)

**SYMPOSIUM
ON VALUE AND BENEFITS
OF GOVERNMENT AUDIT
IN A GLOBALISED ENVIRONMENT**

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CONTENTS

| | |
|---|-----------|
| I. EXECUTIVE SUMMARY..... | 1 |
| II. OPENING OF THE SYMPOSIUM - OVERVIEW | 4 |
| III. RESULTS OF THE SYMPOSIUM..... | 6 |
| IV. CONCLUSIONS AND RECOMMENDATIONS | 14 |
| V. EVALUATION | 18 |
| ATTACHMENTS | 19 |
| I. Speeches and presentations (available only electronically) | 19 |
| II. List of Participants | 21 |

I. EXECUTIVE SUMMARY

The joint UN/INTOSAI Symposium on the “Value and Benefits of Government Audit in a Globalised Environment” was held from 28 to 30 March 2007 in Vienna, Austria. This was the 19th interregional event which had been organised by the Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) of the United Nations in cooperation with INTOSAI (19th UN/INTOSAI Symposium).

Altogether, some 100 persons attended the event, mostly heads of Supreme Audit Institutions (SAIs) from industrialised and developing countries. Speakers came from INTOSAI, the United Nations, the World Bank, and from the SAIs of Austria, Bolivia, France, South Africa, and the United States of America. A staff member of the UK National Audit Office acted as technical chair. Section “II OPENING OF THE SYMPOSIUM” provides a respective overview.

Focus of the Symposium

The Symposium addressed the following topics:

1. Auditing for social impact;
2. Key indicators for measuring the input, products and impact of SAIs;
3. Recording the performance and the impact of SAIs;
4. Measuring audit success (costs versus benefits);
5. Recording the public value-adding of SAIs and its impact on society;
6. SAI independence and the relation of internal and external control.

In addition, the heads of the SAIs of New Zealand and of the Russian Federation as well as a delegate from Canada shared their experience in assessing SAI performance in their countries. A representative from academia explained the concept of intellectual capital reporting.

Following the main presentations Symposium participants engaged in a lively, full plenary debate including the exchanging of ideas and experiences. Participants then worked together in several smaller working groups to address at greater length some of the issues which had been raised in the full debate and to agree a list of key factors for further, successful development of the Symposium initiative.

Each break-out group provided feedback to the Symposium in plenary.

A summary of the outcome of the working groups is included under item "III RESULTS OF THE SYMPOSIUM".

The following items were considered to be of particular relevance:

1. Key parameters to measure the work of SAIs such as performance indicators to measure the input, products and impact of SAIs;
2. The valuation of the "intangibles" of an organisation by means of intellectual capital reporting;
3. Client satisfaction and determining the preventative effect of external audit;
4. Elaboration of an international model to record and quantify the value and benefits of external government audit;
5. Drafting framework guidelines for the standardised assessment and documentation of SAI performance;
6. Creating added value through international knowledge sharing.

Listings of all speeches, technical presentations and working group reports, which are available electronically, and listings of Symposium participants are provided in the concluding "ATTACHMENTS".

Section "III RESULTS OF THE SYMPOSIUM" draws together inputs from the technical presentations and papers presented, from the break-out groups and from the discussion and debate during the plenary sessions of the Symposium.

Section "IV CONCLUSIONS AND RECOMMENDATIONS" sets out the conclusions reached by symposium participants, drawing on the papers and presentations and the discussions in the working groups.

Overall

- The symposium AGREED that the value of SAIs stems from promoting good governance for today and tomorrow
- The symposium WELCOMED the innovative nature of the endeavours of individual SAIs to measure their performance and their commitment to developing better performance indicators in order to increase the level of awareness and appreciation of their audit work and its impact amongst

parliamentarians and the wider public and to protect and enhance their reputation;

- The symposium RECOMMENDED that the results of this Symposium are disseminated and that SAIs use the ideas and experiences discussed to develop further their performance measures and reporting.
- The symposium PROPOSED to INTOSAI that it assigns responsibility for taking forward work on the measurement of the value and benefits of government audit to a new or existing group within INTOSAI, working in collaboration with key stakeholders such as the UN, World Bank and IDI.

The full Conclusions and Recommendations as set out in Section IV were agreed and adopted in plenary session and represent the unanimous view of the Symposium participants.

The Symposium was considered to be extremely relevant and successful by participants surveyed as set out in Section "V EVALUATION".

II. OPENING OF THE SYMPOSIUM - OVERVIEW

The speaker of the Austrian National Council, Ms. Barbara Prammer, opened the 19th UN/INTOSAI Symposium.

In her inaugural address, she emphasized that exercising the control prerogative was one of the crucial elements of parliamentary work and indispensable for an orderly system of government and a well-functioning democracy. In living up to their constitutional mandates, parliaments therefore would accord eminent importance to cooperation with SAIs.

INTOSAI and the United Nations were making a vital contribution to strengthening government audit and parliamentary oversight of government by fighting corruption and mismanagement and working towards social peace, both in the state and in society.

Dr. Josef Moser, the Secretary General of INTOSAI and President of the Austrian Court of Audit, welcomed the participants and thanked the UN as co-host of the event for having endorsed the highly topical theme of “Value and benefit of government audit in a globalised environment“. Both the public and the private sector would always have to critically review the value and benefit of their actions.

All countries were striving to modernise and reform their public administrations. Service provision by government administration must live up to the requirements of transparency, target orientation and efficiency.

Performance indicators could serve to better document and explain the outcomes of government operations.

Government audit institutions were equally called upon to present the value and benefit of the services they render and their impact in the interest of their own credibility.

In representation of Guido Bertucci, Director, Division for Public Administration and Development Management (DPADM), Department of Economic and Social Affairs (DESA) of the United Nations, Ms. Esther Stern underlined the need for SAIs to develop indicators for measuring their performance in order to assess the impact of their work, as generally accepted indicators could serve as a basis for benchmarking.

Performance and impact assessment was a sine qua non for accountable governance and would help achieve the permanent goal of transparent and responsible government management. A good accountability climate would benefit the implementation of the millennium goals (eradicating poverty, ensuring access to education, health care, fighting corruption, building democracy).

The representative of the World Bank, Roberto Tarallo, welcomed the cooperation with INTOSAI, noting that the realisation of financial accountability and the transparent management of public resources which SAIs were striving for would have a beneficial impact on the donor community.

The World Bank was supporting capacity-building programmes of SAIs within the framework of INTOSAI and was drawing on its expertise such as INTOSAI standards or best-practice models. He went on to state that the World Bank was increasingly relying on SAIs as external auditors of World Bank projects.

III. RESULTS OF THE SYMPOSIUM

Why is it important to set out clearly the value and benefits of Government audit?

SAIs are the premier audit organisations in their countries and must lead by example, practising what they preach, demonstrating transparently the value that they add and using measures of their performance that fully address their commitment to promoting economy, efficiency and effectiveness. Building up a reputation for objective, independent and credible reporting and success in holding their governments to account can help SAIs in their efforts to strengthen governance in the public sector. It may also help citizens to a better understanding of the principle of government accountability and its importance.

Defining the value and benefits of Government audit and measuring it helps SAIs to focus their work on the things that add most value and to monitor their performance.

It also helps SAIs demonstrate to their Parliament, government and citizens that they have used their resources effectively; that the audit function is being carried out according to recognised standards and by reference to standards of their peers; and that there is continuous improvement in the economy, efficiency and effectiveness of the audit process over time.

Donors to developing countries are also interested in the value and benefits from government audit. The UN and donor countries are targeting their support to reform of key public institutions to strengthen governance and support growth, social justice and equity. Audit is an important part of the governance culture and UNDESA supports audit institutions' work to help governments become more results oriented and accountable. UNDESA has also taken an interest in the role that audit institutions can play in working with civil society and the media in holding governments to account for achieving the changes set out in the Millennium Development Goals. The World Bank stressed the range of ways in which SAIs contribute to improvements in governance and anti-corruption and the importance of this to its Governance and Anti-Corruption strategy.

If value and benefits can be defined, are transparently measured and verified this helps SAIs answer the question always asked "Who audits the auditor?"

How can we define the value and benefits of audit?

SAIs strengthen democracy through holding their governments to account to their parliaments and citizens and helping improve governance. Ultimately the value of SAIs may be reflected in the trustworthiness and effectiveness of the public sector they audit, as for example encapsulated in the Transparency International Survey rankings. But SAIs' impact on such measures may be difficult to demonstrate.

The value SAIs bring is through the work they produce - relevant, user-friendly, accurate and timely information and reports to their legislatures and other stakeholders, which enable auditees to take action to address the issues concerned and improve the governance of the public sector.

SAIs can add limited value in the absence of an appropriate and effective mandate and statutory framework. The SAIs of France and of Russia highlighted the significance of these areas including guaranteed independence for the SAI and unlimited access to information. The Bolivian SAI stressed the importance of there also being appropriate laws and regulations governing public administration against which governments can be held to account. The success of SAIs' work also depends on their having sufficient resources, professional and well-trained staff. But UNDESA's analysis of relationships between SAI budget increases and indices of countries' corruption levels and public service delivery also indicates that audit by itself, without an enabling political and legal environment, may have a limited impact on accountability.

To measure the value SAIs' audit brings, we need to measure their costs, the outputs they deliver and the impact achieved by these outputs, for audited bodies, government, parliament and citizens. In measuring impacts we need to recognise that SAIs pursue multiple objectives and deliver a range of outputs. The impact SAIs can achieve is more than the sum of the impacts from their individual outputs. The existence of the SAI in itself can act as a deterrent and the processes for audit and accountability can give citizens confidence that the government is spending taxpayers' money as approved by parliament and in accordance with government accounting rules.

SAIs work in a globalised environment and may undertake multilateral audits and co-ordinated audits to increase the value from their work. These can add value by bringing to SAIs' work comparisons from other countries' experience and enabling the development of recommendations which are challenging for the government. There can be particular value where funding from one country is spent in another and with the SAIs working together they can report to both parliaments on the effective use of the funding and the impact of the projects.

Some SAIs are developing detailed definitions of the public value from their audit, which reflect both the range of their work and the parliamentary and other contexts within which they work.

What progress have SAIs made in measuring the value and benefits of audit?

SAIs are at various stages in their development and use of performance indicators, to provide information on their delivery of their audit work. SAIs showed how their adoption of performance measures has been influenced by their particular mandates and environmental contexts. SAIs use both quantitative measures and qualitative examples to demonstrate their impact.

SAIs use a common range of measures of their inputs and outputs (Figure 1). Inputs include staff costs and investment in staff recruitment, retention and professional development, which is crucial for ensuring the professionalism of the SAIs' work. Costs may also include the costs of partnering arrangements with private firms, which are used by some SAIs to bring in extra skilled resources during peak periods. SAIs' outputs typically include financial or compliance audit reports and performance audit reports but also reflect the breadth of each SAI's statutory and discretionary roles.

Figure 1: Measures of inputs and outputs used by SAIs

| Measure | Definitions used |
|--|---|
| Costs | Costs are recorded by cost category, such as staff, accommodation or other costs; and also by function such as financial audit work, performance audit work and internal services. |
| Staff recruitment, development and retention | Staff numbers, rates of acceptance of offers of recruitment and retention rates. |
| Staff satisfaction | Staff satisfaction with a wide range of internal procedures and management issues. |
| Percentage of work contracted in | Professional services bought in as a percentage of the total resources spent on financial or performance audit. In support of this, SAIs will wish to demonstrate that the process for tendering and contracting for this work are objective and ensure value for money. |

| | |
|---|---|
| Outputs | <p>Outputs delivered as defined by SAIs, including the number of:</p> <ul style="list-style-type: none"> - financial accounts audited - performance reports - parliamentary hearings supported by the SAI - briefings given to Ministers and other parliamentarians - other responses to requests for information from parliament and the public |
| Percentage of costs used on front-line audit work | The costs of all front-line audit work (including reports, presentations to parliament, advice and follow-up work) as a percentage of total costs. |
| Average costs of financial audit per £m audited | <p>The costs of accounts audited (including overheads) per £million spent by the bodies audited.</p> <p>SAIs can make comparisons between work contracted in and work done in house and against external benchmarks.</p> |

SAIs measure the quality of their work to give parliaments, governments and citizens confidence in the audit conclusions and recommendations. SAIs work to established standards, applying national and international auditing standards and following internal policies and procedures. SAIs measure quality through :

- internal reviews, providing an internal challenge to the teams involved and reviewing the work of individual staff; identifying scope for improvements to the work reviewed; and identifying examples to be used in developing and spreading best practice across the SAI;
- external reviews, including peer reviews. SAIs use professional peers to review their financial audit work or to quality assure their own internal quality review procedures. For performance audits the UK National Audit Office submits its draft reports to review by academics. SAIs also welcome peer reviews of their work by other SAIs.

SAIs measure the timeliness of their work in recognition of the fact that more timely products are more useful to government and increase the likelihood that action will be taken. They measure timeliness with reference to:

- statutory deadlines, for example for completion of financial audits;
- committed delivery dates, for example where performance reports are requested for delivery by an agreed date;
- internal planned delivery dates. SAIs set their own planned delivery dates, where there is no externally set delivery date; and
- client satisfaction, for example drawing on data from feedback surveys.

Some SAIs monitor the financial impacts arising from their work to demonstrate the benefits resulting from audit. Audits can identify fraud, waste and inefficiency. They can result in recommendations for improvements in practices which will result in savings to the taxpayer, for example through better partnership arrangements with the private sector or increasing revenue collection through simplification of tax regimes. In some countries SAIs' work can result in further investigations and penalties levied on those involved, and the number and financial scale of these impacts can be monitored.

SAIs monitor a wide range of other measures, including the number of their recommendations which are accepted, satisfaction of key stakeholders with the audit process and media coverage of audit findings:

- Consulting over the SAI's draft work programme can provide feedback on the strategic direction of the SAI.
- Monitoring recommendations accepted encourages governments to consider the recommendations carefully and take action. SAIs can also undertake follow-up audits to further enhance the effectiveness of the recommendations.
- Feedback from stakeholders can be used to measure impact as well as satisfaction with the timeliness and quality of the audit. The U.S. Government Accountability Office has used electronic client feedback surveys. The UK National Audit Office has sought "moderated" feedback, obtained from clients by consultants to encourage more honest and open responses. SAI South Africa has developed an independent reputation index. Audit New Zealand and the Canadian Audit Office also survey Parliamentary Committees and parliamentarians.

- Media coverage of audit findings can be monitored to determine whether audit findings are available to citizens and whether the audit has raised the public profile of the issues.
- The number of visits to an SAI's website is another measure of its reach.

What practical issues have SAIs faced?

Not all streams of work result in outputs – where the work undertaken delivers value, such as oral advice and support offered to government, SAIs need to monitor the cost of the workstream separately from the cost of audits resulting in reports or other outputs.

Difference in definitions of costs within SAIs and between SAIs and comparator organisations make benchmarking difficult. Benchmarking of costs requires comparability of the activity and standardisation of costs included. SAIs must first ensure that their cost recording is consistent before it can compare costs with another organisation. To compare costs between organisations requires detailed understanding of both organisations' costing approach and of differences in the audits being compared. The scale of organisations audited also substantially influences average costs.

Quality measurement has a number of different purposes and needs to be designed to achieve those, whilst taking account of the cost:

- What standards to use in assessing the quality of audit will depend on the nature of the audits carried out and the applicability of existing standards.
- External review provides additional assurance compared to internal review, but can be costly.

There are many different methods for obtaining feedback, with strengths and weaknesses. Routine surveying of auditees' views on individual outputs is helpful in identifying what went well and lessons that need to be learned. However, the response rates for such surveys can be low. SAIs can also obtain feedback through surveys of satisfaction with audit work in the round, surveying parliamentarians and other key interest groups.

Financial impact measurement is not straightforward. Recommendations may be implemented some time after the audit and it can be difficult to link change to earlier audit work. Impact figures need to be compiled consistently and with rigour. The U.S. Government Accountability Office and the UK National Audit Office have developed

detailed guidance for their staff to use when reviewing their work to identify financial impacts.

Deterrence is widely accepted as an important impact but it is difficult to measure. The SAI of Russia noted the importance of focussing audit efforts on prevention and not allowing the measurement of the level of violation of financial procedures to distort audit priorities. SAIs have not identified specific measures of the deterrent effect of their work. The Austrian Court of Audit conducts random audits, in addition to its risk based audits, to increase the deterrent effect.

What lessons can be drawn?

On adding value

Including in audit reports practical recommendations, which are understood by the auditee, and monitoring the actions taken in response to recommendations, can add to the value of the audit. To achieve this SAIs need effective relationships with auditees, so they can identify the root causes of poor performance and their recommendations are seen as coming from independent trusted advisers.

Financial impacts come from all types of audit work - financial and performance audit. The U.S. Government Accountability Office considers that the highest impact is achieved from “foresight activity” – that is, scrutinising proposed activities to address the likelihood of successful delivery, enabling decisions to be taken on a more informed basis before resources are committed. While some types of audit deliver more financial impact, the public value model demonstrates that all contribute to the overall value of audit for parliament, government and citizens and that there is therefore merit in pursuing a balance across the different types of audit.

Overview reports on the state of public sector governance can deliver value to the public. SAIs are developing a range of such reports.

Getting good media coverage for SAIs’ work reinforces the audit findings and helps ensure that citizens hear the key messages. It can also raise awareness of the SAI’s mandate.

On performance measures

They must have a clear purpose and must be established by SAIs to be consistent with their mission and strategic goals and targets. For example the Austrian Court of Audit has introduced a new balanced scorecard as the basis for its planning and reporting.

They need to be appropriate within the context in which SAIs work. For some SAIs it has been important to adopt reporting requirements which apply across organisations in their country, to demonstrate that they are complying with the best practices set for the profession. For example in the UK the National Audit Office publishes a wide range of information alongside its accounts in accordance with its national financial reporting standards.

They must be based on data which are relevant, timely, communicated within the organisation and accepted by recipients. Data used consistently within the SAI for performance monitoring will be more credible to external users.

They need to be transparent, verified and validated and consistent from year-to-year to allow comparison over time. SAIs apply financial reporting standards which ensure that their reporting of their costs is in accordance with best practice. The same principles need to apply to other measures routinely reported, including measures of outputs and impacts.

Cost and output recording systems underlie reporting systems, with staff filling in timesheets and management information being drawn from this detailed information. Such systems support detailed planning of jobs and the monitoring of actual costs against plans, allowing prompt action to be taken where audits are deviating from their plans. For this information to be useful SAIs need to follow precise definitions for the jobs and outputs, otherwise comparisons between jobs will not be appropriate.

SAIs will need to work closely with other SAIs or other comparable organisations to gain useful information from benchmarking of costs. Simple comparisons of average costs have not produced useful information. The average costs of outputs crucially depend on differences in approach to the apportionment of costs and differences between SAIs' outputs. Detailed work on SAIs' costing systems would therefore be required to make meaningful comparisons and to understand resulting differences in costs.

Measuring inefficiency, fraud or waste identified through audit is valuable but should not deter SAIs from targeting audit at the prevention of such inefficiency, fraud or waste.

Client and other stakeholder surveys provide useful feedback on the value of audit and clients have been receptive to them.

Measures need to be periodically reviewed, to keep them relevant.

IV. CONCLUSIONS AND RECOMMENDATIONS

Symposium on the Value and Benefits of in a Globalised Environment

IN AWARENESS of the particular importance and effectiveness of independent and credible external public audit for the strengthening of parliamentary scrutiny and the building of the confidence of citizens in the governance and administration of their governments;

IN RECOGNITION of the value and services which the International Organization of Supreme Audit Institutions (INTOSAI) has produced in support of the international position and global strengthening of Supreme Audit Institutions (SAIs) as external auditors of government in their respective nations;

IN PARTICULAR APPRECIATION of the continued efforts of the United Nations Department of Economic and Social Affairs (UNDESA) and the World Bank, to support performance measurement in the SAIs as a means of strengthening government audit and as a way to achieve the targets of the Millennium Development Goals;

IN CONSIDERATION of the fact that, in the face of major budgetary constraints, governments are increasingly compelled to identify and disclose the costs of public services, and there is increased demand for the measurement and evaluation of the results of public actions and expenditure;

IN VIEW of the benefit which government audit brings to the continued improvement of public administration;

IN THE ENDEAVOUR to demonstrate how SAIs can act as role-models of excellence in public administration, by developing and reporting measures of the public value of their own work in accordance with their particular remits and the political and administrative systems within which they operate;

The symposium ACKNOWLEDGED the activities of SAIs to date to strengthen the confidence of their parliaments, governments, citizens and civil society in the independence, objectivity, quality and cost-effectiveness of their audit reporting as a contribution to their country's stability and economic growth, good governance and fight against corruption;

The symposium AGREED that the value of SAIs stems from promoting good governance for today and tomorrow, through:

- enhanced government financial and budgetary reporting and accountability to their parliaments, citizens and the international community, including supporting the adoption of international accounting and reporting standards;
- greater transparency of government and advocacy of the importance of parliamentary scrutiny, improving public awareness and supporting a culture of scrutiny among legislative bodies and citizens;
- improvements in public management and public service delivery, increasing its economy, efficiency, effectiveness, equity and ethics; and
- deterring fraud and corruption in public administration and addressing it in collaboration with anticorruption bodies;

The symposium REAFFIRMED the principles set out in the Lima Declaration in recognition of the fact that SAIs' credibility in delivering value is affected by their degree of independence, adequacy of resources and skills, adoption of international auditing standards, reliability and results;

The symposium WELCOMED SAIs' efforts to identify the value their audit work brings and to achieve balance between the audit activities they undertake as appropriate to their circumstances;

The symposium NOTED that SAIs working together can bring value in a globalised environment which is over and above the value from their work in their individual countries;

The symposium REAFFIRMED the importance of INTOSAI working with SAIs with particular attention to the specific needs of developing countries to build their capacity and define their training needs and working with others, including IDI, to make training available;

The symposium WELCOMED the innovative nature of the endeavours of individual SAIs to measure their performance and their commitment to developing better performance indicators in order to increase the level of awareness and appreciation of their audit work and its impact amongst parliamentarians and the wider public and to protect and enhance their reputation;

The symposium RECOMMENDED that the results of this Symposium are disseminated and that SAIs use the ideas and experiences discussed to develop further their performance measures and reporting, in particular to:

- develop targets and measures of their use of resources and their efficiency, using appropriate cost and output recording systems to support their monitoring;
- report on their delivery of products and other outputs, and achievement of their statutory remit and further parliamentary or other demands for their work;
- establish rigorous quality assurance procedures and report the results;
- monitor the timeliness of audit reporting, against statutory or other commitments;
- systematically follow up audit work to identify and record its impact, for example financial and non-financial benefits, such as the implementation of audit recommendations, quality of service improvements, the actions taken against public officials, the recovery of monies into the public funds and financial savings achieved;
- obtain and report feedback on their audit work, for example from parliamentarians, auditees and from other stakeholders (without compromising the SAI's independence in the process);
- monitor media coverage of their work;
- monitor staff satisfaction;

The symposium FURTHERMORE RECOMMENDED SAIs continue to exchange knowledge on their work and measurement issues, through use of INTOSAI's new collaboration tool;

The symposium AGREED that INTOSAI should continue to promote and support further development in SAIs' performance measurement and reporting;

The symposium PROPOSED to INTOSAI that it assigns responsibility for taking forward work on the measurement of the value and benefits of government audit to a new or existing group within INTOSAI, working in collaboration with key stakeholders such as the UN, World Bank and IDI, to:

- encourage self-assessment by SAIs;
- periodically take stock of SAIs' practices and disseminate the results to provide SAIs with benchmarking information;
- develop a framework for the measurement of the value and benefits of government audit to be presented to 2010 INCOSAI in South Africa;
- promulgate good practice through INTOSAI capacity building, publications and training and in collaboration with IDI;
- help SAIs of developing countries to consider how to apply the principles of performance measurement to their circumstances

The symposium PROPOSED to INTOSAI that it ensures that standards and guidance it adopts are made available in all INTOSAI official working languages.

V. EVALUATION

It was the primary objective of the Symposium to present models and best practices to measure the value and benefits of external government audit in a globalised environment to the participants and to provide a suitable platform for an extensive exchange of experience between SAIs of industrialized and developing countries, as well as between SAIs of different legal and organisational forms (court system and audit office system).

The level of participation (number of individuals and SAIs /organisations) demonstrates the strong professional interest in the issues discussed and the positive and lively engagement in plenary and break-out sessions is evidence of serious commitment and willingness to exchange experience, to share lessons learnt and suggests there is value in building an SAI network of information sharing and support.

At the end of the Symposium, participants received a questionnaire to determine to what extent the objectives of the meeting had been met.

The evaluation of the replies (30% response rate) has shown that the objectives of the Symposium were met to an extremely high degree. The participants rated the Symposium as overwhelmingly positive (96%). Based on the answers evaluated, 85% of the respondents felt that the topic which had been chosen was “very important” (15% said it was “important”). Most often recorded comments included

- that more time should be allocated to group work and
- that there should be some follow up on the topic of the Symposium.

ATTACHMENTS

I. Speeches and presentations (available only electronically¹)

I. Opening

1. Barbara Prammer, *President of the National Council, Austria*
2. Josef Moser, *President of the Austrian Court of Audit, Secretary General of INTOSAI, Austria*
3. Esther Stern, *United Nations/DESA*

II. Technical contributions

4. Auditing for Social Impact;
Esther Stern, *United Nations/DESA*
5. Assessing the Value and Benefits of Government Audit in a Globalized Environment: The Point of View of the World Bank;
Roberto Tarallo, *World Bank*
6. Key Performance Indicators (KPI) to measure input, products and impact of SAIs;
Jill Goldsmith, *United Kingdom (technical chair)*
7. Recording the performance and the impact of SAIs;
Viktor Cypris, *Austrian Court of Audit, Austria*
8. Measuring the performance of audit organizations: GAO's evolving experiences;
David Walker, *Comptroller General, Government Accountability Office, United States of America*
9. Measuring audit success (costs versus benefits);
Osvaldo Gutiérrez Ortíz, *Contralor General, Contraloría General de la República, Bolivia*

¹ Electronically available as ".pdf":
http://www.intosai.org/en/portal/events/un_intosai_seminars/chronology/

10. Recording the public value-adding of SAIs and its effect on society;
Terence Nombembe, *Auditor General, South Africa*
11. SAI independence and the relation of external and internal control;
Philippe Séguin, *First President of the Cour des Comptes, France*
12. Assessing the “intangibles” and value of an organisation through
intellectual capital reporting;
Günter Koch, *CEIT Austria*
13. The assessment of public audit efficiency in the Russian Federation
Sergey Stepashin, *Chairman of the Accounts Chamber, Russian Federation*
14. Audits of SAIs in a globalised environment (multilateral audits,
coordinated audits);
Wilhelm Kellner, *Court of Audit, Austria*

III. Country reports

15. Bosnia Herzegovina
16. Canada
17. New Zealand
18. Romania

IV. Working group reports

19. Arabic working group
20. English working group 1
21. English working group 2
22. French working group
23. Spanish working group

II. List of Participants

Technical Chair:

| | |
|----------------|--------------------|
| United Kingdom | Ms. Jill Goldsmith |
|----------------|--------------------|

Presenters:

| | |
|--------------------------|---|
| Austria | Viktor Cypris Wilhelm Kellner Günter Koch |
| Bolivia | Osvaldo Elías Gutiérrez Ortíz |
| France | Philippe Séguin |
| INTOSAI | Josef Moser |
| Russian Federation | Sergey Vadimovich Stepashin |
| South Africa | Terence Nombembe |
| United Nations | Esther Stern |
| United States of America | David M. Walker |
| World Bank | Roberto Tarallo |

Participants:

| | |
|------------------------|--|
| Albania | Klodiana Bllaci |
| Austria | Wolfgang Wiklicky |
| Bahrain | Hassan Khalifa Al Jalahma |
| Belize | Edmund A. Zuniga |
| Benin | Justin Biokou |
| Bolivia | Pablo Herrera Suárez |
| Bosnia and Herzegovina | Dragan Kulina |
| Brasil | Ministro Walton Alencar Rodrigues Ministro Guilherme Palmeira |
| Bulgaria | Prof. Valeriy Dimitrov Vyara Stoilova Eugenia Penkova |
| Burkina Faso | Henri Bruno Bessin |
| Cambodia | Luk Nhep Jens-Hermann Treuner |
| Canada | Ron Bergin |
| Chile | Hernán Llanos |

| | |
|--------------------------------------|---|
| Cook Islands | Allen Parker |
| Costa Rica | Rocío Aguilar Montoya |
| Denmark | Ane Elmosé Kirsten Leth-Nissen |
| Estonia | Mihkel Oviir Rein Söörd |
| European Court of Auditors | Hubert Weber Margit Spindelegger |
| France | Danièle Lamarque |
| Greece | Constantinos Kostopoulos |
| INTOSAI Development Initiative (IDI) | Magnus Borge |
| INTOSAI General Secretariat | Gertrude Schlicker Monika Gonzalez-Koss |
| INTOSAI Strategic Planning | Klaus-Henning Busse |
| Italy | Ennio Colasanti |
| Kuwait | Ismail Ali M.A.A.I. Al Ghanem Abdulaziz Al Roumi |
| Kyrgyzstan | Nadyrbek Turganbaev Stanislaw Gridnew |
| Lebanon | Hoda Elias Abdallah |
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| New Zealand | Kevin Brady |
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