Seminar and Work sessions, Breakout Session 1 (Morning Session 23 May 2017, Tuesday)

SEMINAR *(Targeted at the Heads of SAIs/Organizations)*

How can SAIs' managements properly respond to the emerging issues? (Cyber security, funds allocated to migration and humanitarian problems etc.)

Description: How can SAIs ensure the establishment of a timely and effective system that deals with the emerging issues? What should be the role and approach of the top management regarding these issues? What is your SAIs' experience in responding to such issues?

Following the discussions, SAI of Finland will perform a simulation on cyber security threats, including a participatory exercise.

Moderator   : Turkey
Presentation by : Czech Republic, Finland,
                          Israel, Latvia, Slovenia

WORK SESSIONS /5 Simultaneous Sessions *(Targeted mainly at the Fellow Delegates)*

✓ *Publication of audit findings with respect to principles of transparency and value and benefits of SAIs. (Workshop)*

Description: Possible ways of reporting audit results without compromising on independence with reference to ISSAI 20. How is transparency ensured within the operation and during the task performance of SAIs? How is the social usefulness of SAIs ensured with respect of the principle of value and benefits of SAIs?

Workshop leader: Turkey

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✓ *Two controversial issues related to IT audits for SAIs: i) Mandate for IT Audits and ii) Capacities of SAIs to conduct IT Audits. (Workshop)*

Description: i) Do SAIs have a specific mandate for IT Audits? If not, where will the mandate of SAI for IT audits be derived from? Is the overall mandate provided to SAIs sufficient to conduct IT audits? How should the relationship between IT audit and other audits be established?
ii) Do SAIs have adequate capacity to conduct IT audits? How should they develop their capacity to conduct IT audits? Do SAIs allocate adequate and competent resources (human and financial) for IT audits?

Workshop leader: Czech Republic
Presentation by : Poland, Slovenia, AFROSAI-E (SAI of South Africa)

✓ *How to add more value to public management through performance audits? (Workshop)*

Description: How can ISSAI 3000s be used for a more effective performance audit? Reconsideration of performance audit and its added value to improve governance in the public sector.

Workshop leader: Austria

✓ *The evolving role of SAIs for fostering accountability and transparency in Risk Management and disaster related aid and the contribution of related ISSAI 5500 series to the redefinition of this role. (Workshop)*

Description: With the ISSAI 5500 series, SAIs took a great step for contributing to the implementation of international policy and improving the auditing of disaster risk management. However, in the global matters such as disaster risk reduction, SAIs should sustain their effort for strengthening accountability and transparency in line with the international policies.

In this framework, the workshop will basically examine the ISSAI series of 5500-5599 Guidelines to be developed and expanded by exploring the following matters;

• How can SAIs contribute to the improvement of the accountability and relationships with other stakeholders in a structure comprising of

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Extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organisations?

- Which is the most convenient audit approach for the audit of disaster-related aid as well as the audit of disaster risk reduction?

Workshop leader: Turkey

Presentation by : Ukraine

✓ *Building Analitical Teams in terms of SAIs (Workshop)*

Description: Currently, "value for money" is increasingly important , especially in assessing of public decision. We are surrounded by a plenty of data that needs a through analysis before using them. This situation is a challenge for analytical teams of SAIs.

Workshop leader: Slovak Republic