

Seminar and Work sessions, Breakout Session 2 (Afternoon Session 23 May 2017, Tuesday)

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

The success and the role of SAIs in ensuring sustainable development with respect to Sustainable Development Goals.

Description: SAIs are inevitably expected to play a new role as a result of the increased awareness about the sustainable development in recent years. In this context, how can the capability and capacity of SAIs be increased to fulfill this responsibility and how successful are they in enhancing sustainable development?

Moderator : Poland

Presentation by : Belarus, Ukraine, ASOSAI Chair (SAI of Malaysia), ARABOSAI Chair (SAI of Kuwait)

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

✓ *Ethics management in the public audit (Workshop)*

Description: In which sensitive areas should SAIs conduct ethics-audit to promote transparency and accountability? Which tools, criteria and methodology can be used to conduct audit on ethic-related issues? Which requirements of ISSAIs (compliance, financial, performance audit) should be combined to develop a methodology for ethics-audit?

Workshop leader: Poland

Presentation by : Portugal, Turkey

✓ *How can digital revolution help the SAIs audit?(Workshop)*

Description: Could digital revolution (Big Data World, Block chains, Robotics, ...etc) support SAIs' audit? Or is it a threat for the audit profession? How will these developments affect SAIs? Which techniques and approaches can be used to benefit from digital revolution?

Workshop leader: Finland

- ✓ *How can SAIs monitor their audit findings and recommendations efficiently and innovatively? (Open-mic)*

Description: How can SAIs follow the effects and impact of their audit findings and recommendations? What are the requirements of the system ensuring a rigorous follow-up of past audit findings and an efficient defect rectification?

Coordinating SAI: Slovenia

Presentation by : Israel, Slovenia, ASOSAI Chair (SAI of Malaysia)

- ✓ *Certification of central government financial statements. (Open-mic)*

Description: How can SAIs' audit approach add value to the accurate and reliable reporting of central government sector assets and liabilities? Planning, execution and reporting for the audit of government financial statements with reference to ISSAIs pertaining to financial statements audit. Looking at the lessons of years of certification practice, which of the applicable ISSAIs may need to be adapted to the certification activity by SAIs? Does ISSAI 1600 provide necessary guidance for the consolidation of state accounts?

Coordinating SAI: France

Presentation by : Finland, ASOSAI Chair (SAI of Malaysia)

- ✓ *SAIs' approaches to the ISSAI implementation challenges. (Workshop)*

Description: How does your SAI manage the change while harmonizing your audit culture with the ISSAI framework? What are your experiences in implementation; an "overnight" implementation or implementation in stages? How do you encourage your staff to adopt/internalize the ISSAI framework in their audit work? What is the role of leadership in implementing ISSAIs in the context of change management? Lessons learnt from successes and failures.

Workshop leader: Latvia

Presentation by : Kazakhstan, AFROSAI-E (SAI of South Africa)

