



REPUBLIC OF SLOVENIA  
**COURT OF AUDIT**

# X EUROSAI

Istanbul, May 22 – 25 2017

Open-mic Session

**How SAIs can monitor audit findings  
and recommendations efficiently  
and innovatively**

**Tomaž Vesel**, President

# How does monitoring of audit findings and recommendations efficiently and innovatively relate to:

- **the pressure of the expectations of the society** that a SAI will address the burning issues and influence the structural or systemic changes that are needed
- **the ability of a SAI to be the voice of the taxpayer**
  - How does the mandate and exercise of the powers of a SAI influence the taxpayer's position to demand and expect the necessary changes which would improve the quality of their lives?



# KEY RESULTS

## 66

### Issued Audit Reports

(including two summary reports and one credibility audit report)

## 424

Measures Implemented During Audit and Post-Audit Procedures



## 12

Reports Discussed by the National Assembly and the National Council

## 263

Recommendations Provided to Users of Public Funds



## 155

Written Responses to the Questions of Users of Public Funds

## 24

### Issued Post-Audit Reports

## 130

Assessed Corrective Measures



## 478

Received Initiatives

## 114

Adequately Implemented Corrective Measures

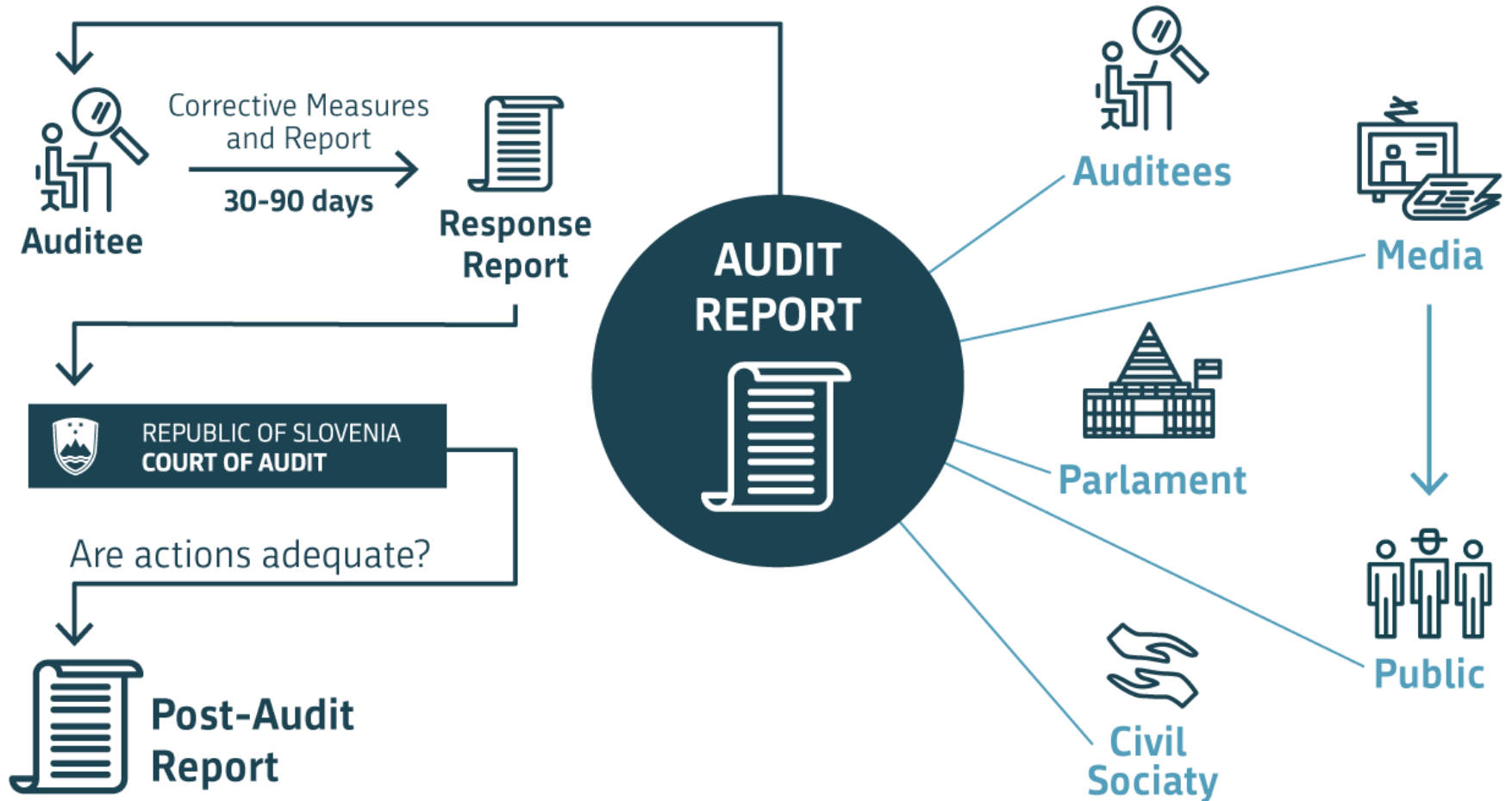


## 4.546

Media Publications Related to the Court of Audit



# What powers do we have once the audit is completed?





# Discussion points

1. **Whether and how SAI monitors the impact of its work?**  
– depends on 2 criteria:
  - Are there statutory limitations to what a SAI should do?
  - Is the desired impact of a SAI reflected in its mandate?
2. **What powers does a SAI have once the audit is completed?**
3. **Who has the competence to monitor the adequateness of measures undertaken by the auditees as a result of an audit – should this be the SAI or someone else?**
4. **What can a SAI do when the corrective actions of the auditees are not satisfactory?**
5. **What would be the requirements to ensure rigorous follow-up and efficient rectification of poor performance?**
6. **How to decide whether and when to perform a follow-up when measures taken by the auditees seem inadequate?**

