

# VIII EUROSAI OLACEFS Joint Conference

## Guidelines for Coordinators

Date: June 24, 2015

### WORK SESSION 3

Coordinated Audits and Professional Development

#### DESCRIPTION

Coordinated audits have been increasingly adopted as a strategy for exchanging experiences and building capacities among Supreme Audit Institutions (SAIs). SAIs from Latin America and Europe are global leaders in the use of coordinated audits. These audits hold strong potential to bring professional development to participating entities. Participating auditors can take online courses in audit methodology and in the specific audit topic, followed by in-person workshops. Audit teams collaborate closely in planning the audits, exchanging experiences during execution, and consolidating results. Hands-on oversight work conducted in each country provides the opportunity to apply the knowledge in practice.

Nevertheless, challenges remain in making the most of these opportunities during the coordinated audit process. Undoubtedly, the impact of coordinated audits on professional development can still be increased.

#### QUESTIONS

1. What is the role that coordinated audits have played in professional development? What have been the main positive and negative experiences? How can benefits be maximized?
2. What is the type of professional development that SAIs seek to implement? What are the most crucial needs? How can coordinated audits be tailored to meet these needs?
3. Are some audit topics better than others in promoting professional development in SAIs? What should future coordinated audit topics include?

#### PARTICIPANTS

SAI / Institution
Coordinator: Sweden
Arabosai (Secretariat)
Crefiaf
Hungary
Latvia
Mexico
Moldova
Romania
TC-PE (Brazil)
Ukraine
Uruguay
Rapporteur: Ecuador

## **GUIDELINES**

*Please be aware that active debate is the goal of the session. The debate should be future-focused and provide participating SAIs with insights into the work of their colleagues and other organizations, and ideally help them identify potential solutions to existing challenges.*

The Coordinating SAI's role is to lead the roundtable discussion, keeping it on topic, marking time, and ensuring that each participating institution has an equal opportunity to speak. In addition, with the assistance of a rapporteur from SAI Ecuador, the Coordinating SAI must take notes and consolidate common opinions and conclusions for presentation at the Plenary session.

Rapporteurs from SAI Ecuador will assist the Coordinating SAIs in note taking during discussions and preparing reports.

The Presenting SAI(s)' role is limited to the first 15 minutes or so of the work session and serves to "warm up" the participants by providing (a) unique initial perspective(s) on the debate topic.

Representatives from participating SAIs and other institutions are expected to participate actively in the discussions, stay on topic, and limit each contribution to 2 to 3 minutes.

The following detailed framework for the debate is a suggestion that can be adapted by each Coordinating SAI as best suits their debate topic and questions.

1. Presenting SAI(s) will make (an) initial presentation(s) totaling approximately 15 minutes.
2. During the next few minutes, the Coordinating SAI will explain the debate dynamics and present the first question for debate.
3. Each participating SAI or institution will then have approximately 2 to 3 minutes to present their contributions and perspectives on the first debate question. The suggested total time for each debate question is 30 minutes (considering a total of 3 questions).
4. Next, the Coordinating SAI will present the second debate question for discussion. Subsequently, if time permits, the Coordinating SAI will also present the third question for discussion. The final debate should end at least 10 minutes prior to the conclusion of the work session.
5. During the final 10 minutes, the Coordinating SAI, with the assistance of the Rapporteur, will consolidate notes and prepare a simple report to be presented orally in the Plenary Session that immediate follows the work session.
6. After the debates and the coffee break, all participants will go to the Plenary Hall.
7. During the Plenary Session, Coordinators will have approximately 15 minutes each to present the conclusions of their respective tables.
8. The Regional Chairs / Secretariats will coordinate the Plenary session, which will take a total of 60 minutes. Rapporteurs will assist in note taking during the Plenary session as well.
9. Subsequently, the Executive Secretariat of OLACEFS (SAI Chile), in collaboration with the Coordinating SAIs, Rapporteurs, and regional chairs, will prepare minutes of each day's Plenary session, including the main conclusions and recommendations for each technical topic.