

Reactive and Rapid Auditing

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External pressures are creating new expectations on Supreme Audit Institutions to produce relevant audit products. In a complex and changing environment, traditional financial and performance audit are not always responsive to emerging issues. 'Fake news' and growing mistrust of traditional sources of information means SAIs must find ways to remain credible, authoritative, and flexible.

What is our experience?

The UK National Audit Office (UK NAO) response to this has been to develop fast, responsive, facts only reports. Upon approval of a topic, the target is to publish a 5000-word report within 12 weeks. They aim to set out the facts in a way that enables the reader to reach their own conclusions. They are not designed to provide evaluative statements, conclusions, audit opinions, or recommendations. We have called these **"Investigations"** and have to date published over 60 reports across a variety of topics.

Drawing on intelligence gathered through the full range of our audit activities, investigations have become an integral part of the UK NAO strategy and demonstrate the value that integrated public audit brings to our office. Investigations have enabled the UK NAO to provide evidence and clarity on public service failures using our unique skills, expertise, and statutory powers. Our Parliamentary stakeholders have found this additional audit product extremely valuable in getting to the facts of a situation quickly and have held evidence sessions with senior officials to secure improvements. **This approach is now being adopted by a number of European SAIs.**

Let's confirm that "3C" work!

The audience will be taken through the development, successes, and challenges of establishing investigations at the UK NAO. We will walk through the process of defining investigations as a product, establishing standards, and selecting the appropriate delivery model.

The workshop will discuss the impact and the value investigations have added to us as an institution, to the Parliamentary accountability process, and to public service improvement. We want to not only demonstrate our approach to this area, but also to **communicate, compare, and co-operate** on future opportunities for this product across SAIs.