BENCHMARKING INFORMATION EXCHANGE PROJECT

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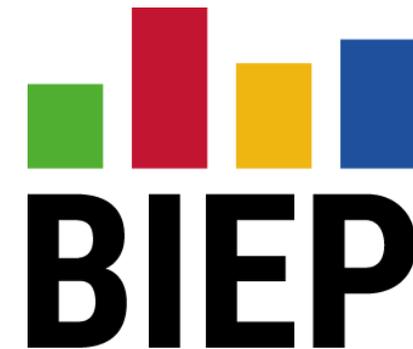
WHY promote international comparison?

- ✓ other approaches to the audited area

- ✓ identification of international good practice

- ✓ recommendations in accordance with good   practice

- ✓ better feedback to both citizens and public budget administrators

INTOSAI Framework of Professional Pronouncements (IFPP)

- ✓ ISSAI 1,Section 15, article 1- „The international exchange of ideas and experiences within the International Organization of Supreme audit Institutions, is an effective means of helping Supreme Audit Institutions accomplish their tasks."

- ✓ GUID 5290 – „Experience in development of KNI systems can be shared within the Benchmarking International Exchange Project - BIEP (https://biep.nku.cz/). This tool may serve as a platform enabling easy cooperation and communication among auditors worldwide."

Benchmarking Information Exchange Project

- ✓ promotes easy and flexible communication and cooperation

- ✓ allows interaction between auditors through BIEP Portal (biep.nku.cz)

- ✓ facilitates national or international comparisons

- ✓ identifies a good practice

- ✓ helps with setting audit criteria

BIEP and 3C principles

EASY communication

BETTER cooperation

MORE comparisons

Where can auditors interact with others?

- By emails (personal contacts)
- During meetings of working groups or other international events (congress, seminar, workshop...)
- Within parallel, cooperative and coordinated audits

❌ Not for everyone
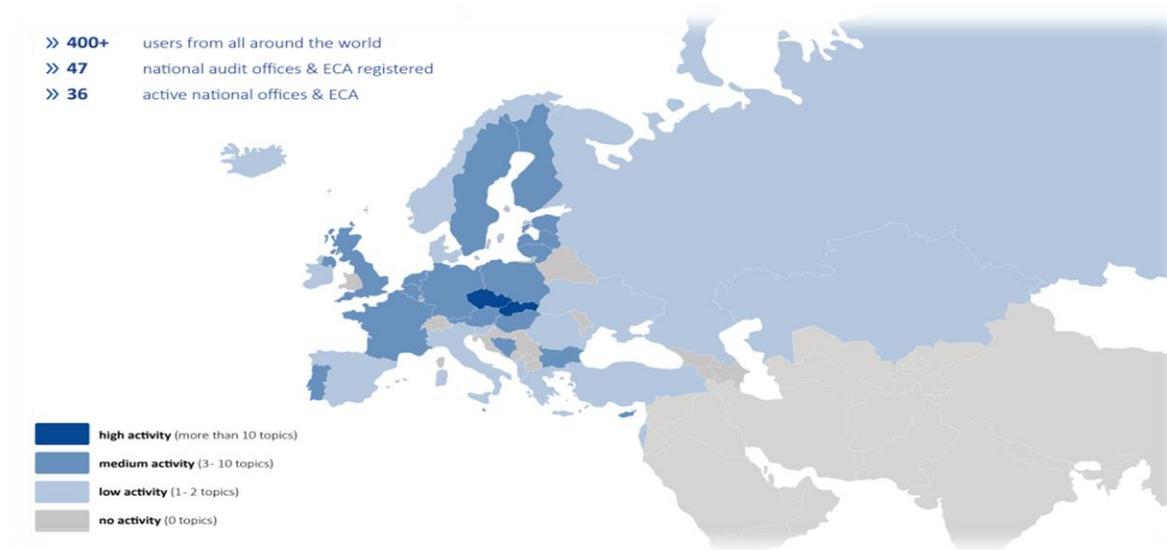
- **Benchmarking Information Exchange Project (BIEP)**

✅ For every auditor

BIEP platform for data sharing

- ✓ [BIEP Portal](#)

- ✓ public and non-public part

- ✓ every SAI can join BIEP

- ✓ data sharing at the performance level (auditor – auditor)

- ✓ 508 users from 51 countries

- ✓ 62 topics

- ✓ 3 project groups

» 400+   users from all around the world
» 47   national audit offices & ECA registered
» 36   active national offices & ECA

▪ high activity (more than 10 topics)
▪ medium activity (3 - 10 topics)
▪ low activity (1 - 2 topics)
▪ no activity (0 topics)

BIEP principles of cooperation

1 SAIs can suggest a new topic for benchmarking and express interest in any topic

2 SAIs can join a topic anytime

3 SAIs can join any working group

4 SAIs share the BIEP results and other documents in one place - BIEP Portal

5 SAIs can use the BIEP results for its own national reports upon approval of all cooperating SAIs in the given topic
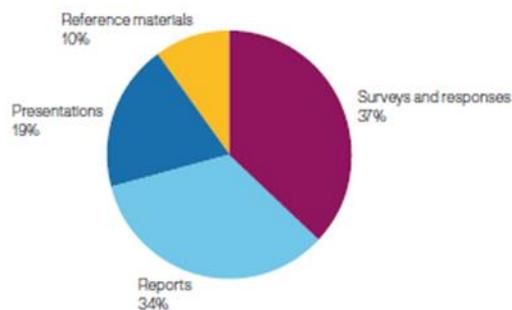
What is shared within BIEP?

- ✓ publicly available information

- ✓ data from information systems

- ✓ audit results or other experience with the topic

- ✓ comparison proposals
  - at the strategic level (system)
  - at the operational level (KPIs)

- ✓ methodologies

- ✓ other inspiring products

BIEP as a COVID-19 PG platform for knowledge sharing

- ✓ 133 auditors from 34 SAIs have registered to the PG in BIEP

- ✓ 83 documents shared in the PG area of BIEP

Figure 10
Documents shared in the Benchmarking Information Exchange Project (BIEP) by type

Reference materials 10%
Presentations 19%
Surveys and responses 37%
Reports 34%

Source: Benchmarking Information Exchange Project management information

- ✓ Objective- to bring together the knowledge and experience shared through the PG into a holistic, overarching audit framework that could guide an audit response to future pandemics

Example of information sharing within PG COVID-19

- ✓ B1 SAI Role and Effectiveness
- ✓ January –February 2021 survey about the impact aspects of SAI's work effectiveness during the COVID-19 pandemic
- ✓ Replies from 32 SAIs
- ✓ Outcome- 2 documents
  - Outline of EUROSAI member SAIs' challenges and examples of responses to the COVID-19 pandemic impact
  - Statistics and visualisation of survey results
- ✓ Added value of BIEP- all BIEP PG Covid-19 members (even the ones that did not participate in the survey) can benefit from the overview of the practices and examples, including the communication approaches that SAIs could use to safeguard the role of representing the public interest during an emergency

Thank you for your attention

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