

FOLLOW – UP

OF AUDIT RECOMMENDATIONS



WORKSHOP 7

FOLLOW-UP OF THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS

MAIN ORGANIZER: SAI Belgium
CONTACT: Mr Steven Bernagie ✉ Bernagies@ccrek.be
CO-ORGANIZERS: SAI Latvia, SAI Lithuania

AGENDA

14:00 – 14:20 : introduction

14:20 – 15:00 : presentations SAIs ECA, Portugal, Georgia, Latvia

15:00 – 15:20 : coffee break

15:20 – 16:10 : discussion in 4 groups

16:10 – 16:30 : presentation discussion results

Project Group

Follow-up of the implementation of audit recommendations



SAI Belgium (lead): *Mr. Steven Bernagie, Mr. Bart Andriessens*
SAI Germany: *Mr. Jens Rößler*
SAI Lithuania: *Ms. Lina Venckūnaitė-Barauskienė*
SAI Spain: *Ms. Beatriz Sanchez Almendros*
SAI The Netherlands: *Mr. Geert Jan Mol*

Best practices guide

<https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/2021-02-03-Final-report-for-EUROSAI.pdf>

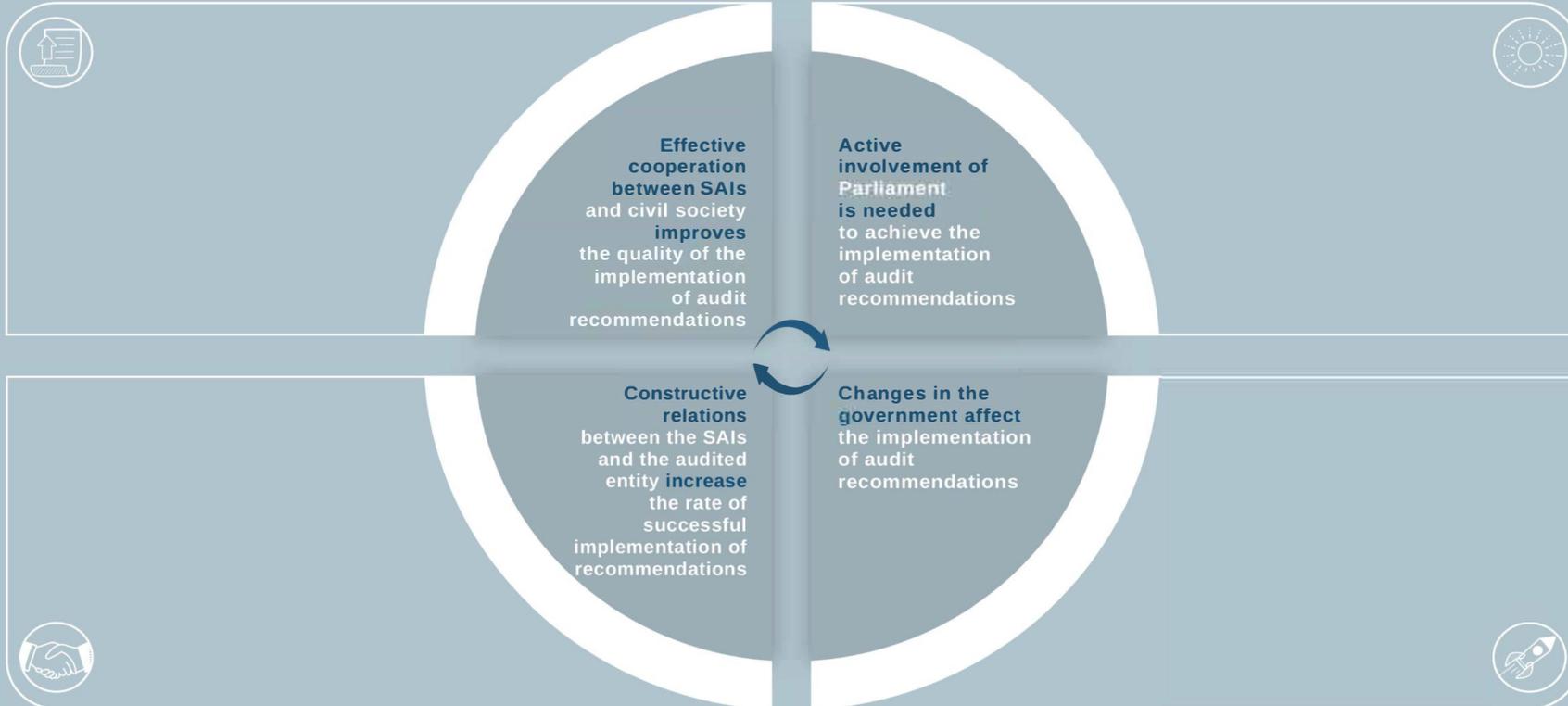
Scientific research *factors on impact*

- ✓ Constructive relationship between auditor and auditee
- ✓ Audit report quality
- ✓ Existence of a follow-up system
- ✓ Parliamentary involvement
- ✓ Communication

FOLLOW – UP

OF AUDIT RECOMMENDATIONS

INNOVATIVE WAYS AND MEASURES TO ENHANCE THE IMPACT OF AUDIT RECOMMENDATIONS



STAKEHOLDERS' VIEWS ON IMPROVING THE FOLLOW-UP OF RECOMMENDATIONS

★ an online database, clear, interesting, effective communication and visibility

★ quality, timely, operational friendly way in digging deeper with balanced prescription

★ take care of existing barriers, problems and political cycles, respond and act rapidly, see a whole picture, see the world through the auditees' eyes

Expectations of the key stakeholders



Presentation SAIs

Involvement of Parliament - by Mr. Vlasselaer (ECA)

Changes in government - by Mr. Tavares (SAI Portugal)

Constructive relations between SAIs and auditee - by Ms. Ghazadze (SAI Georgia) (online)

Cooperation between SAIs and civil society - by Ms. Kalniņš and Ms. Jaunzeme (SAI Latvia)

Discussion in groups

*The active involvement of Parliament is needed to achieve implementation of audit recommendations
(moderator: Steven Bernagie, SAI Belgium)*

*Changes in governments affect the implementation of audit recommendations
(moderator: Laura Stračinskienė, SAI Lithuania)*

4 changing groups for each statement, 15 min discussion first group, 10 min discussion following groups

*Effective cooperation between SAIs and civil society improve the quality of implementation of audit recommendations
(moderator: Silvija Nora Kalniņšx, SAI Latvia)*

Constructive relations between the SAIs and the audited entity increase the rate of succesful implementation of the recommendations (moderator: Aurelija Brukštutė, SAI Lithuania)