Preamble

The theme of the X\textsuperscript{th} EUROSAI Congress is defined as “Implementation of ISSAIs; Challenges and Solutions”, since it is a common challenging issue for all EUROSAI members.

Supreme Audit Institutions (SAIs), as independent over sighting mechanisms to enhance transparency and accountability of governmental policies and to foster the efficient and effective receipt and use of public resources, have to carry out this vital mission by ensuring the highest audit quality. The path to achieving the highest quality in the auditing process is directly linked to the adoption and proper implementation of the generally accepted highest international standards, namely the “International Standards of Supreme Audit Institutions (ISSAIs)”. However, it is a challenging process since there are different dynamics in each SAI in terms of national legislation, audit mandate, institutional structure and resources. Therefore, bearing in mind that ISSAIs are not just a checklist or a guide to show “how to”, SAIs should spend more energy on implementation to achieve a higher quality, which is inherently not a straightforward process.

With regards to its challenges and corresponding solutions, ISSAI implementation is one of the priority issues. To this end, Congress has witnessed a great enthusiasm of participants to exchange knowledge and experience and to propose solutions for the challenges they face. To increase the added value of the Congress to the audit literature, SAIs have been encouraged to benefit from 12 concurrent work sessions and seminars. This versatility has ensured the discussion of topics
both at strategic and technical levels. Different types of discussion methods and participatory structure has turned the Congress into a beneficial brainstorming and result-oriented event.

The principle of open dialogue, which is adopted as one of the main principles of the Turkish Court of Accounts has been reflected in the Congress, as well.

The conclusions and recommendations derived from the Congress will be a source of inspiration for the new Strategic Plan era with the enhanced governance structure.

Conclusions and Recommendations

*We, the members of the Xth EUROSAI Congress,

Evolving Role of SAIs*

**Considering that:**

- New global issues create a new agenda for SAIs both in the case of emerging issues and SDGs;
- Rapidly changing environment necessitates more proactive SAIs in responding to those emerging issues and SDGs;
- ISSAIs are invaluable guides for SAIs to direct the path to qualified audit; and
- EUROSAI is one of the most active regional organisations of INTOSAI.

**Conclude that:**

- developing new audit tools is crucial to respond to the society’ needs in the best manner;
- ISSAIs should be adapted in line with the needs of SAIs resulting from changing environment; and
- Sharing knowledge and experience within the EUROSAI is very important for responding to the emerging issues.

**Recommend that:**

- SAIs should be more agile and responsive;
- EUROSAI should update its mission in line with the evolving role of SAIs;
- EUROSAI encourages INTOSAI to develop new ISSAIs to correspond to the emerging issues properly;
- EUROSAI should follow the INTOSAI’s approaches in attaining the SDGs;
- In order to achieve audit goals within the SDGs, cooperative audits are of vital importance as a tool;
- EUROSAI should seek for ways to address the impact of SDGs on rethinking the way how the public administration should be audited; and
- EUROSAI should focus on proper preparation of auditors to carry out the SDGs audits.
Inspiring Solutions for Further Improvement

Considering that the publication of audit findings is a challenging issue and has often different practices among SAIs, EUROSAI recommends that the key driver should be the successful communication with stakeholder without compromising the independence of SAIs.

Considering the challenges related to IT audit (such as integrating it into performance audit, catching up with the data driven innovation, risk analysis, bench-learning approach and development of SAIs’ knowledge bases) EUROSAI recommends;

- Sharing and following good practices of IT audit and performance audit;
- Identifying all barriers reducing the possibility of conducting IT audits;
- Incorporating IT audit to SAI’s Strategy;
- Keeping an up-to-date description of the IT environment of all auditees and building portfolio database of all significant e-Government projects; and
- Providing training programs in IT audit staff.

Considering that each SAI has a unique organizational structure and different audit approaches, EUROSAI concludes that ISSAIs in the field of performance audit provide a consistent framework rather than being just a checklist and underlines that the application of the standards should lead to higher quality content.

Considering that disaster has become a prominent issue and an area of growing concern for the SAIs as well as for the international community, and that ISSAI 5500 series was endorsed by INTOSAI as a response of SAIs to the changing international policies, EUROSAI recommends INTOSAI to update them by considering emergencies such as mass migration, cyber-attack and the need of evaluating SAIs’ contribution to improving accountability in a structure comprising of extraordinary multi-sector partnerships, multi-lateral collaborations, and voluntary organizations.

Considering that we are surrounded by much data and information to analyse before ex-ante audit and public decisions are not always supported by appropriate measurable outputs, EUROSAI recommends to pay due attention to data and information analysis within their auditing processes and use all available analytical tools and techniques focused especially on the assessment of the level of meeting sustainable development goal indicators on national levels.

Considering that one of the key aspects of the practical implementation of ISSAI in the field of audit and ethics is education and training on ethics in SAIs, EUROSAI concludes that an effective training on ethics is a long-term, continuous process that does not provide immediate effects.

Considering that although digital revolution facilitates data gathering and enables quick analysis of large data sets instead of sampling, compiling data from different databases remains a challenge, EUROSAI recommends better preparation before audits and automatization of data harvesting.

Considering that audit mandates of SAIs are different, EUROSAI concludes that ISSAIs provide a common framework for especially financial audit and recommends that ISSAIs should be
harmonized with national legal frameworks of SAIs. Peer review and ensuring quality control and quality assurance should be the focus areas in certification audits.

Considering that monitoring is an indispensable part of the high-quality audits and is of great importance in responding to the expectations of society and tax payers, EUROSAI recommends further discussion for developing the monitoring of audit findings.

Considering that communication among SAIs as well as with other stakeholders is a vital tool to reveal the real challenges in implementation of ISSAIs and that focusing on adding more value to citizens’ lives is crucial, EUROSAI concludes that SAIs should carry out audits in order to maximize the added value and should carry out different combinations of audit types (especially performance audit through methodologies complying with the generally accepted framework).

Lastly, EUROSAI recommends improving ISSAI implementation and, if possible, making ISSAIs reflective of SAIs’ progress.