

Methodological skills and knowledge management in a SAI

Forum 2022

26 – 28 September 2022, Bern, Switzerland



Welcome, members and interested SAI

23 participants from 19 organisations

- AFROSAI
- Denmark
- European Court of Auditors
- Finland
- France
- Hungary

- Italy
- Kenya
- Korea
- Lithuania
- Pakistan
- Philippines
- Romania

- Saudi Arabia
- Senegal
- Spain
- Sweden
- Switzerland
- United States of America

Reminder: The Challenge

Methodological skills and knowledge managements in a SAI

For meaningful surveys, reliable data analyses or validation through triangulation, well-founded methodological knowledge,

employees with the appropriate skills and further training are required. How does SAI go about this? What pragmatic and proven examples are there? What special features apply to small SAIs?



Your thoughts please – Collection

"The requirements are manifold: Not only up-to-date methodological knowledge is needed, but also soft skills, sector and market knowledge, flexible adaptation to current and changing needs and, above all, independence. How do SAI deal with this, what approaches are there? What are the practical problems, what has proven successful, where do solutions still need to be found?"



Food for thoughts

Impulses – short presentations of «how to»

Dimitrios Ioannidis, Swedish National Audit Office

Organization for supporting auditors with methodological skills and knowledge management

Nicolas Brunner, French Cour des comptes

The strengthening of the evaluation of public policies at the Cour des Comptes (France): objectives and methods



Success factors and good practices discussed are:

In-depth expertise (e. g. mixed teams with auditors, engaging externals, training-up skilled auditors)

Critical mass of «doers», ideally with potential for experts. Hire **generalists** and train them in special areas

Training as key element: onboarding and knowledge sharing courses, mentoring programs, integration of experts into the institution, train the trainer, international development partners, communities of practice, benefit from «youngsters» (e. g. data analytics)



Working with Externals:

- Various scenarios like outsourcing of total engagements vs expertise «import», methodological vs subject matter expert knowledge, temporary vs permanent, formal vs informal, input vs expertise
- Be aware of conflicting interests / independence
- Prepare scope, risks, context information and hypothesis, and «translate» results
- Strong oversight and quality management by internals required
- Avoid dependency, provide strong internal lead



Data of sufficient quality: often, the quality is not as desired. Possible approaches:

- Collaborate with public data providers
- Collected data by SAI
- Make recommendations to auditees to improve quality mid- to longterm
- «Use data as they are»



Quality assurance and quality control:

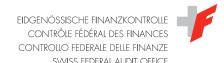
- Quality control system comes first
- Establish a procedure and/or methodologic unit which does quality assurance
- «Cold review» (from internal)
- Self assessment questionnaire
- External peer review
- Transparency on procceses and methods used
- Early involvement of methodological expert
- Organizational culture / acceptance of mistake



Flexible approach

Acceptance

- Auditees feedback
- Acceptance / implementation of recommendations (matters for considerations)
- Gest Parliament working / buy in





Any other comment or suggestion?









