

INTOSAI WGEPPP  
Workshop 2



# Methodological skills and knowledge management in a SAI

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EIDGENÖSSISCHE FINANZKONTROLLE  
CONTRÔLE FÉDÉRAL DES FINANCES  
CONTROLLO FEDERALE DELLE FINANZE  
SWISS FEDERAL AUDIT OFFICE



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

## 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?

“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?”

## 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 long-term
- «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 processes 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

Thank you for your collaboration!



# Any other comment or suggestion?



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