

THE ROLE OF ANALYTICS IN THE PLANNING PROCESS AT SAO SR



SUPREME AUDIT OFFICE OF THE SLOVAK REPUBLIC

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CONTENT

1. ROLE OF ANALYTICS
2. STRATEGIC PLANNING
3. EXAMPLE OF STRATEGIC MAPPING
4. AUDIT TOPIC SELECTION





1. ROLE OF ANALYTICS

SUPREME AUDIT OFFICE SR



2016

first activities aimed at establishment of the analytical unit at the SAO SR – data support for audit + strategic areas and audit topics suggestions

2017

launch of the national project *Building and development of professional capacities for the purpose of improving the quality of the SAO SR audit activities*; financed by EU structural funds as a part of the activity *Completion and development of analytical capacities at the SAO SR*

2018

first analyses published at our website

2019

establishment of the Strategy and Analysis Department (SAD) as a part of the President's Office; responsibility for drafting the SAO's opinions on the draft state budget and the draft state final accounts

2021

end of the project; evaluation of the SAD focusing on the quality of outputs

2024

organizational change resulting in SAD as a part of Analyses and Innovation Division (director + 15 analysts)

THE MAIN TASKS OF STRATEGY AND ANALYSES DEPARTMENT



1

OPINIONS ON THE DRAFT STATE BUDGET AND THE DRAFT STATE FINAL ACCOUNTS
(a task based on legislation), BUDGET MONITORING

2

STRATEGIC PLANNING OF AUDIT ACTIVITIES

3

OWN ANALYSES

4

SUPPORT OF AUDITS
(budgetary IT system, IT system for projects financed by EU,...)

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Analyses

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Risks of drawing resources from the EU	+
Analytical commentary on Risks of drawing next resources from the EU	
Strategic Modernization of Railways	+
Summary of the Analysis focuses on Strategic documents and their goals, Funding and Good practice in the Czech Republic.	
Risks of the Drugs Assessment Process in the Slovak Republic	+
Risks of the Drugs Assessment Process in the Slovak Republic	
Together Wiser	+
Mitigating the effects of a pandemic on pupils' education must be a (higher) priority	
Purchase of F-16 aircraft	+
The most expensive purchase of military equipment in the history of the Slovak Republic	
Generally practically,... still not enough	+
There are serious concerns stemming from insufficient number of general practitioners and their high average age in Slovakia. Has the Residential Programme improved the situation? (December 2020)	



2. STRATEGIC PLANNING

SUPREME AUDIT OFFICE SR



1

Development Strategy of the SAO SR for 2023 - 2025

In its vision, the Authority addresses **significant risks** in society. Analytical work should be a fundamental tool for risk assessment.

The SAO's mission is to contribute to **appropriate public governance**. Therefore the audit activity should provide public policy makers with an answer on whether and how the objectives defined by them are being met, what are the reasons for not meeting them, and how financial resources have or have not been used in meeting the objectives.

2

National strategic documents - meeting the objectives

- Recovery and Resilience Plan of the SR
- Stability Programme of the SR
- Programme Statement of the Government of the SR
- National Reform Programme of the SR

3

International benchmarking - lagging behind of the SR

- European Commission Report on the SR
- OECD Government at a Glance Report

Strategic focus of the SAO's audit activity for the
years 2024 - 2026 (June 2023)



Strategic areas selection for 2024 - 2026

- Significance analysis of public areas has pointed at public finances sustainability as an area with rising priority (large resources necessary for social and health security). Audit activity in the coming years should therefore focus in particular on the **risks with the greatest impact on public finances**.
- Reflection of the Recovery and Resilience Plan defining vision for SR with three items: **an innovative economy, a modern state and a healthy country**.
- The focus needs to be on the delivery and **accountability of the national targets** set under the various public policies. In this context, it is also important to focus on the **follow-up audits** of the implementation of the measures taken by the audited entities in relation to the recommendations of the SAO SR.
- In terms of efficient use of public resources, it is also crucial to focus on cross-cutting issues: **the informatization and digitalization of public administration, the fight against fraud and corruption and the effectiveness of international financial assistance**.

Strategic areas for 2024 - 2026



1. sustainable public finances
2. building an innovative economy
3. strategic management of public policies
4. efficient and digitized public administration
5. corruption, fraud and public asset management
6. healthy Slovakia
7. follow-up audits

Prioritization of strategic areas according to the external questionnaire

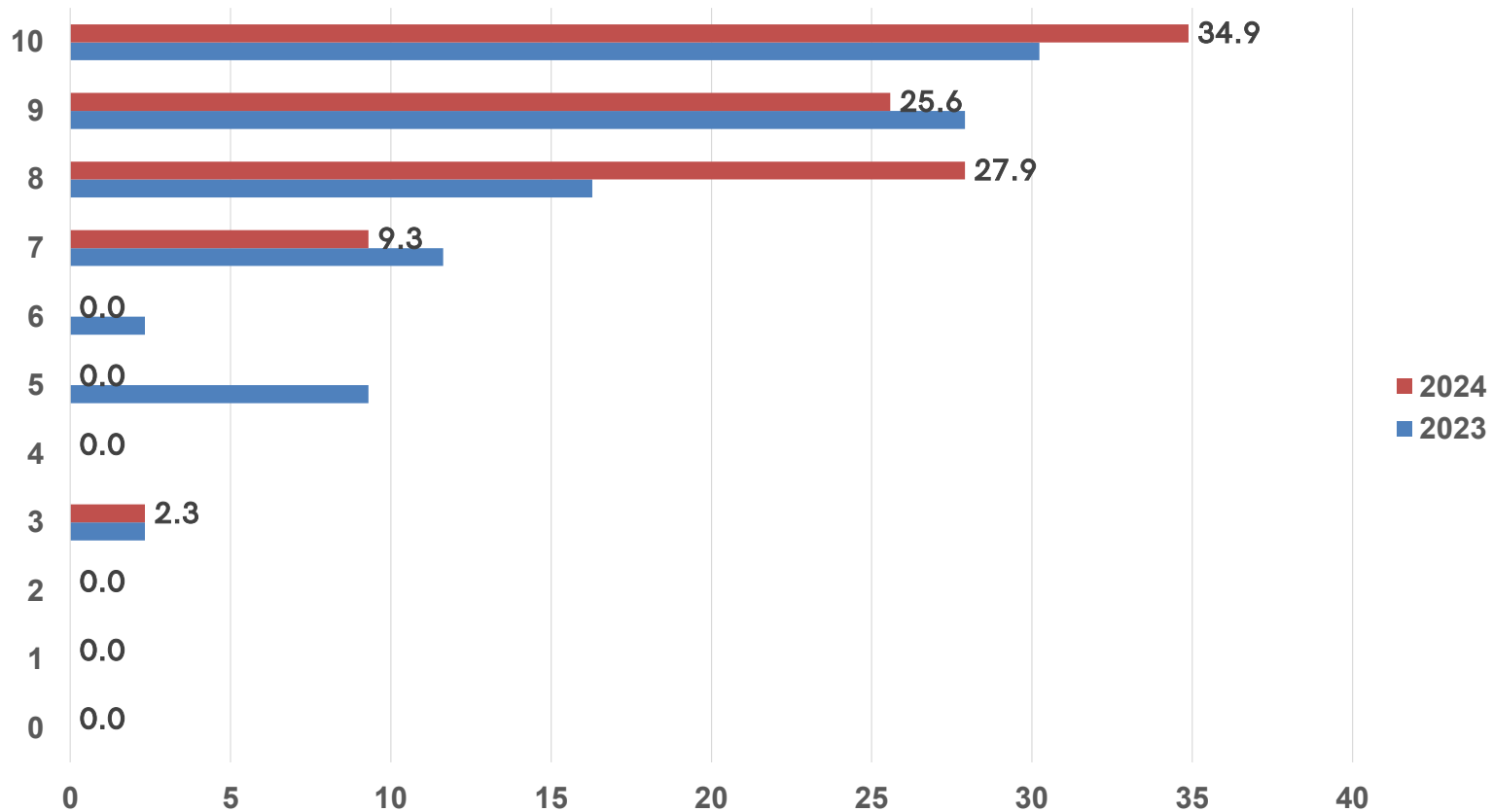


- **January 2024** - the questionnaire was sent to **71** institutions, memorandum partners of the SAO SR, analytical units of state institutions, non-profit organizations etc., **response rate: 54%**, 38 institutions (50% in 2023)
- the area of **corruption, fraud and public asset management** received the highest support in the questionnaire survey, with **60.5 %** of respondents ranking it as a priority; more than half of the respondents also ranked the area of **sustainable public finances** as a priority



value stands for the % of respondents who identified the area as a priority

Supplementary question: perception of the added value of SAO SR

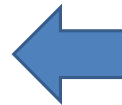


% of respondents who selected the given value (0 - no added value, 10 - very high added value)

Strategic areas vs. public policies



1. sustainable public finances
2. building an innovative economy
3. strategic management of public policies
4. efficient and digitized public administration
5. corruption, fraud and public asset management
6. healthy Slovakia
7. follow-up audits



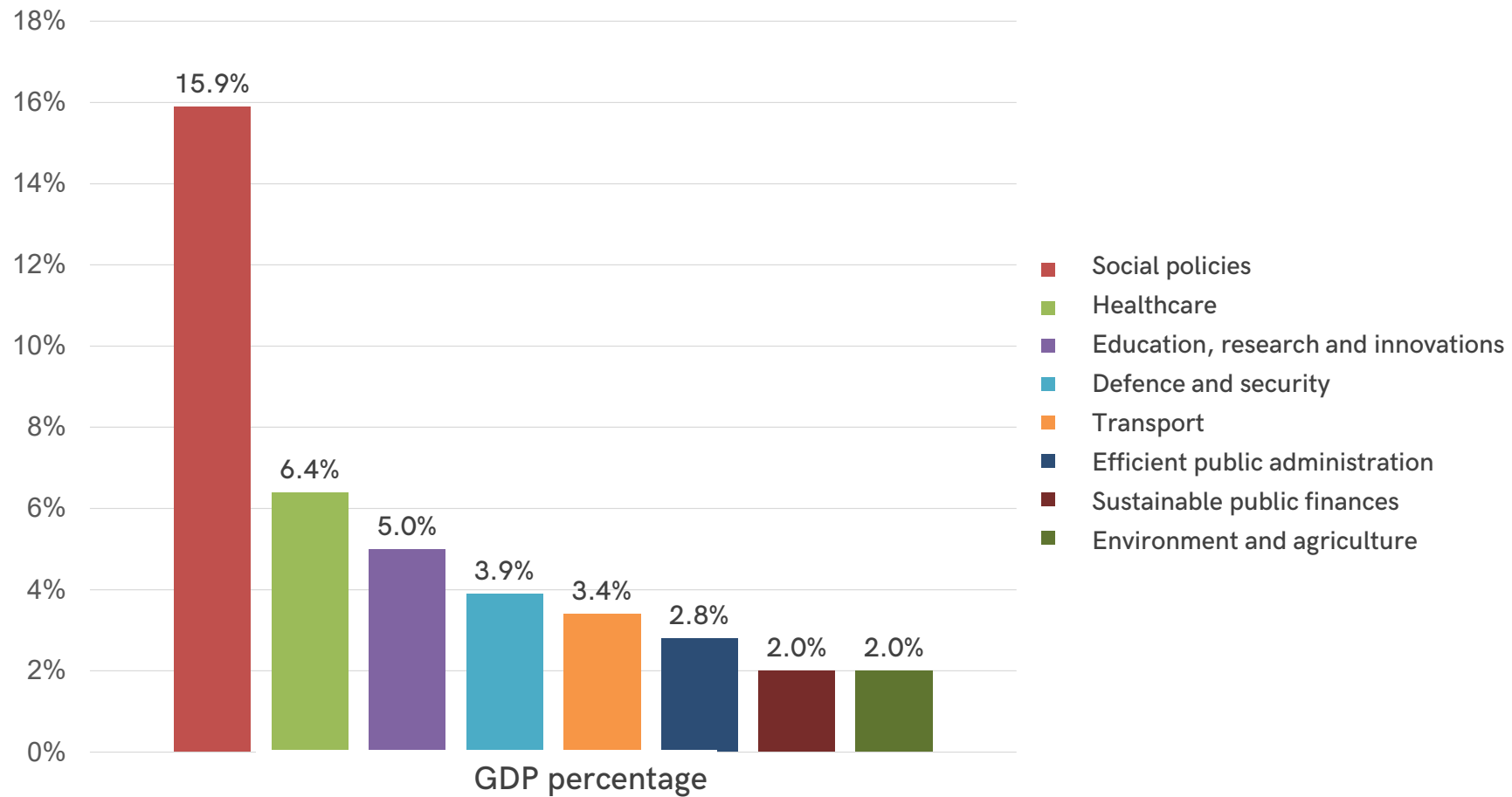
- Sustainable public finances and fiscal policy
- Healthcare
- Education, research and innovations
- Social policies
- Transport
- Defence and security
- Environment and agriculture
- Efficient public administration: state administration, local government, IT, EU funds

Analysis of the significance of public policies

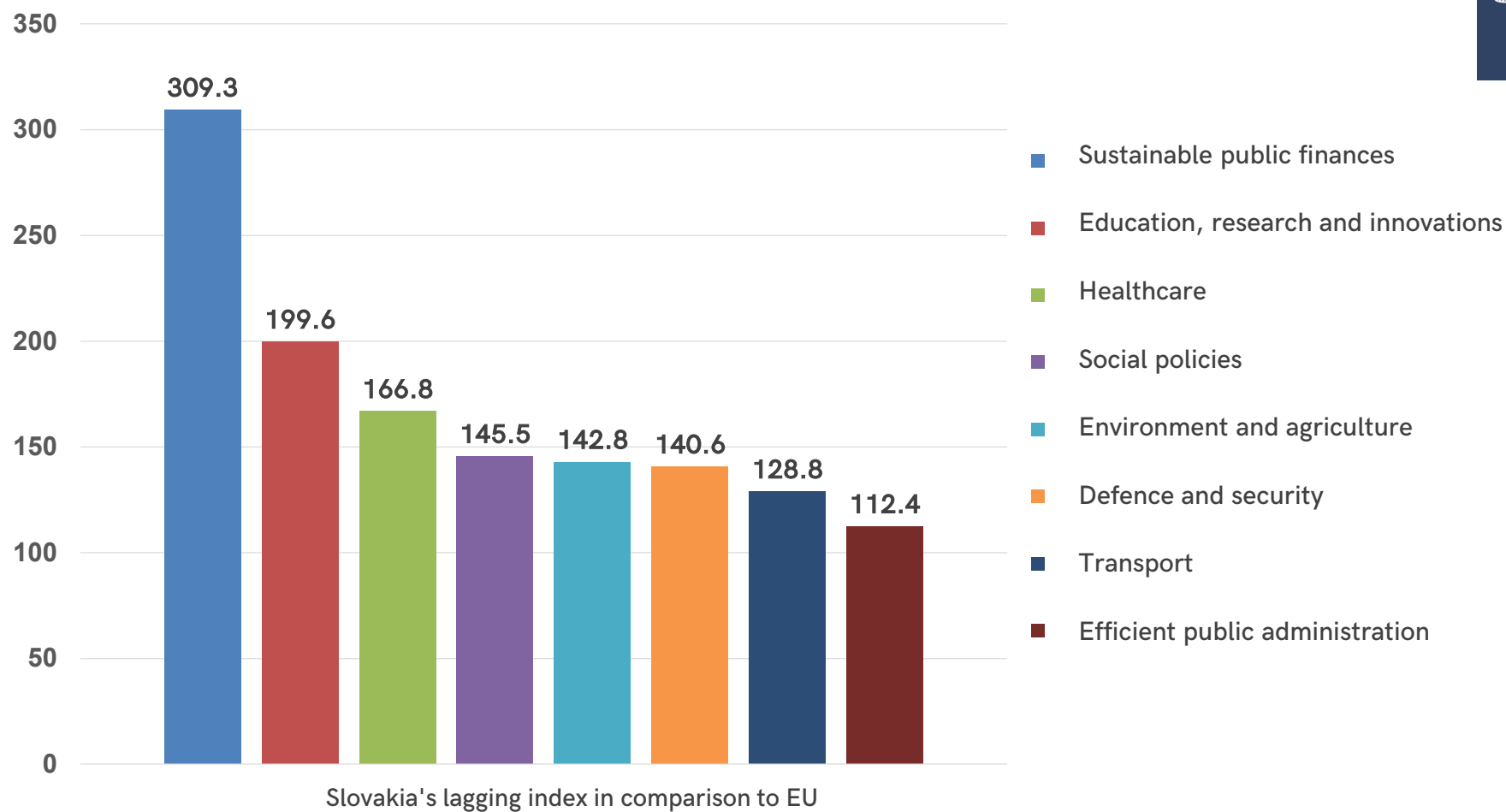


1. **expenditures** in public policies
2. **international comparison** based on outcome indicators

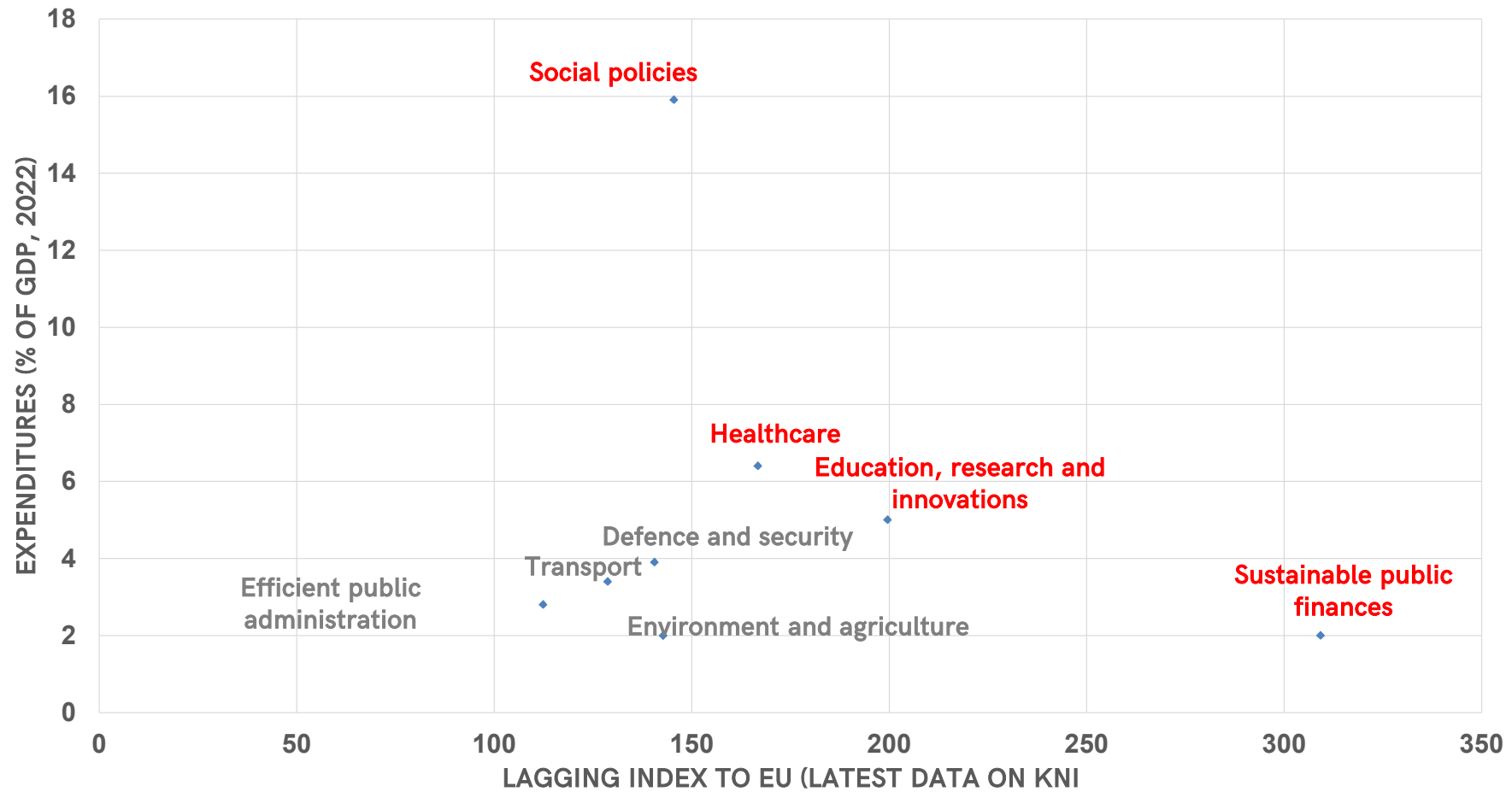
1. Comparison of expenditures on public policies (COFOG)



2. International comparison of public policy implementation



1. + 2. Lagging index to EU vs expenditures on public policies



Strategic „mapping“ of selected public policy

Goal: to identify areas and risks for audit

Legislation, stakeholders –
framework map of the public policy



Use of already performed audits
and analyses

Analysis of output indicators, international
benchmarking

Research of analytical and strategic
documents of relevant institutions

Inputs of potential audit topics from
stakeholders and external experts

Resulting suggestions of audit and
analyses topics

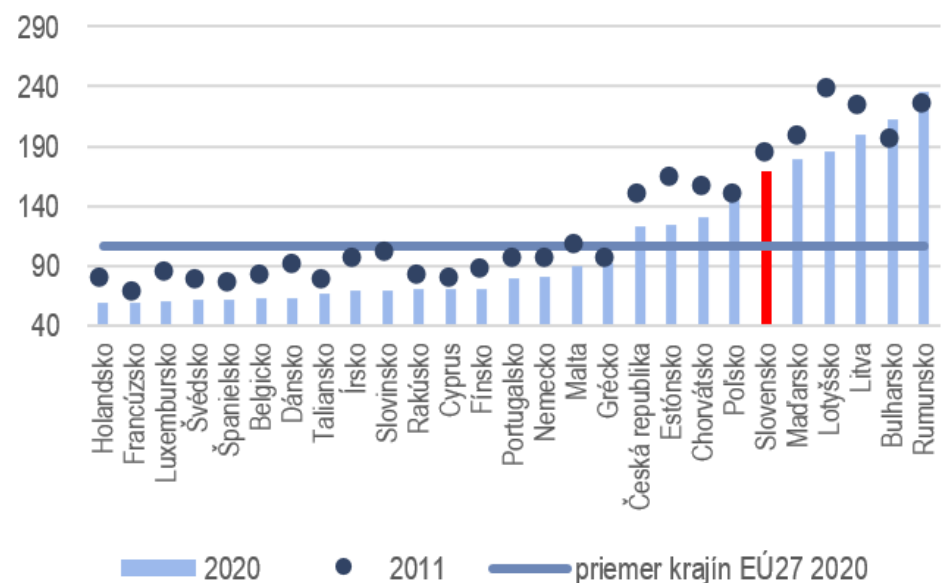
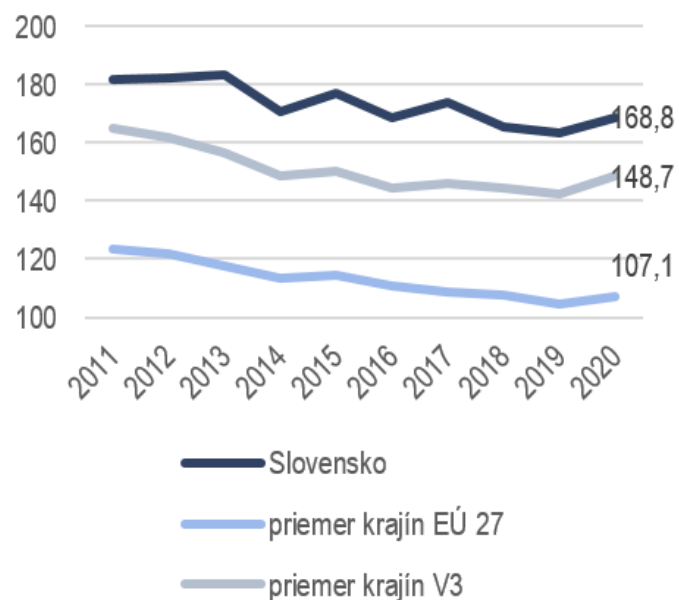


3. EXAMPLE OF STRATEGIC MAPPING: Healthcare

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Selected outcome indicators monitoring

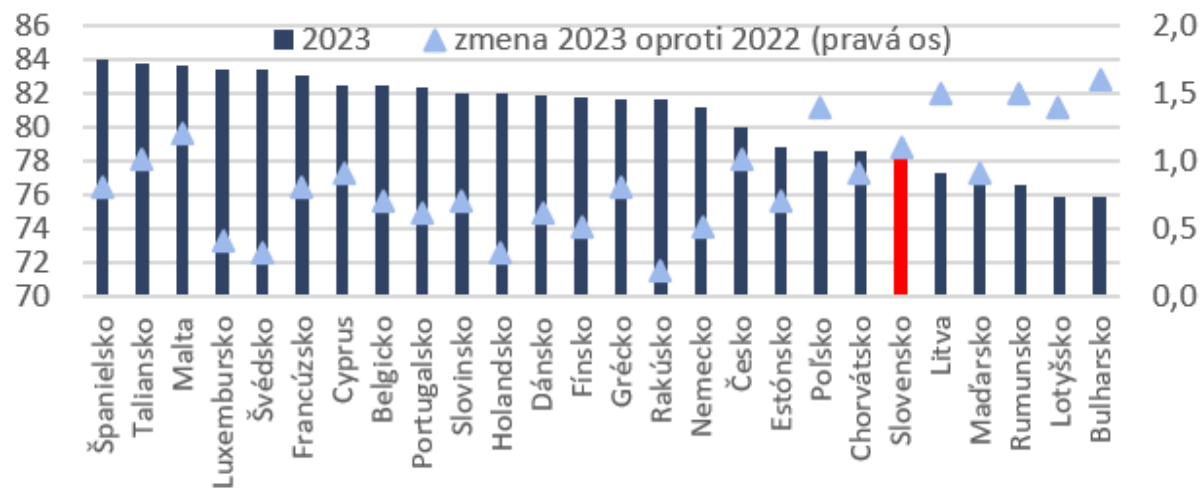
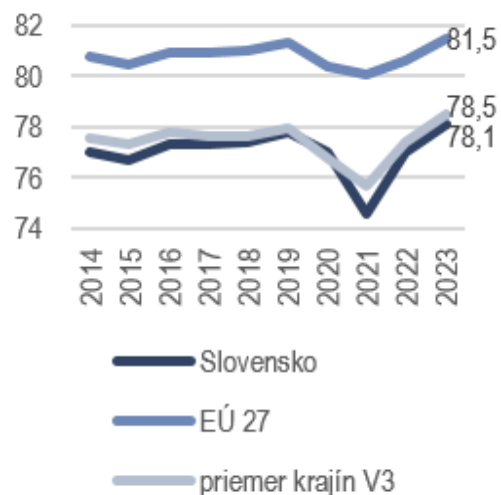
Treatable mortality (per 100 th. inh.)



Zdroj: Eurostat, hlth_cd_apr; spracovanie OSA NKÚ;

Selected outcome indicators monitoring

Life expectancy (years)



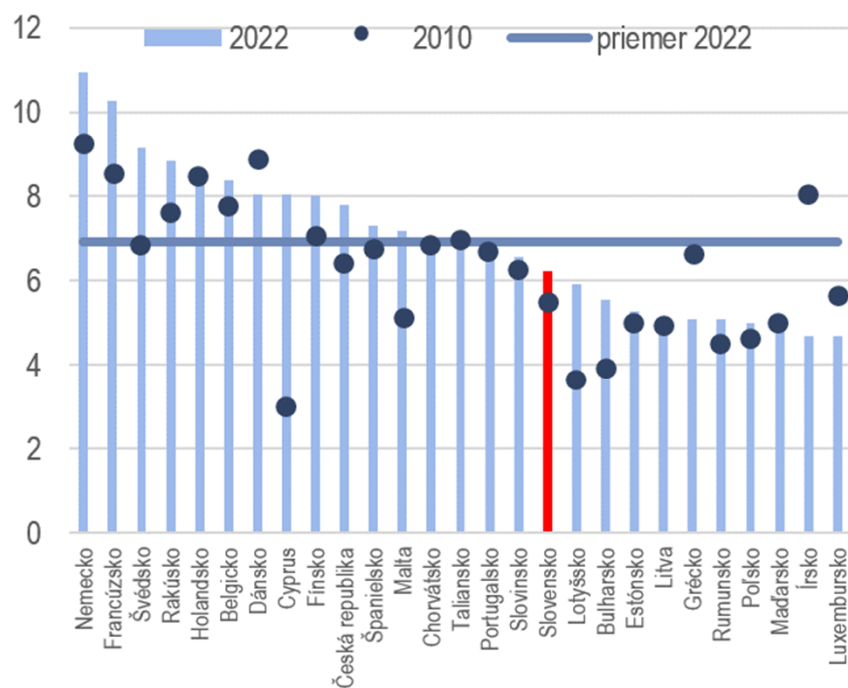
Zdroj: Eurostat, databáza: demo_mlexpec; výpočty a spracovanie NKÚ SR.

Other indicators, such as:

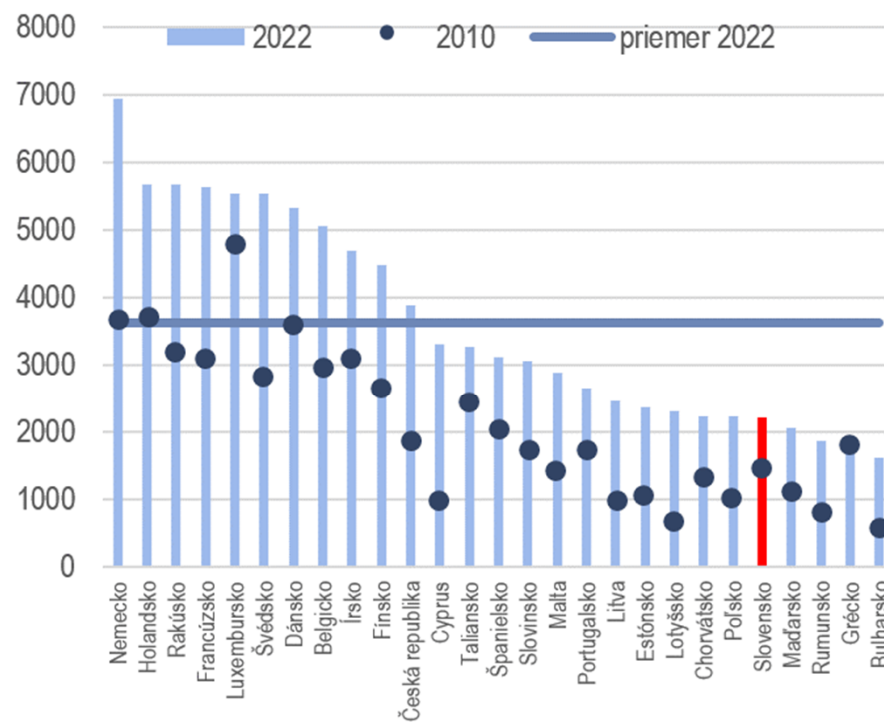
- preventable mortality
- excess mortality
- perceived health status
- etc.

Selected resource indicators monitoring

Public expenditure on health (% GDP)

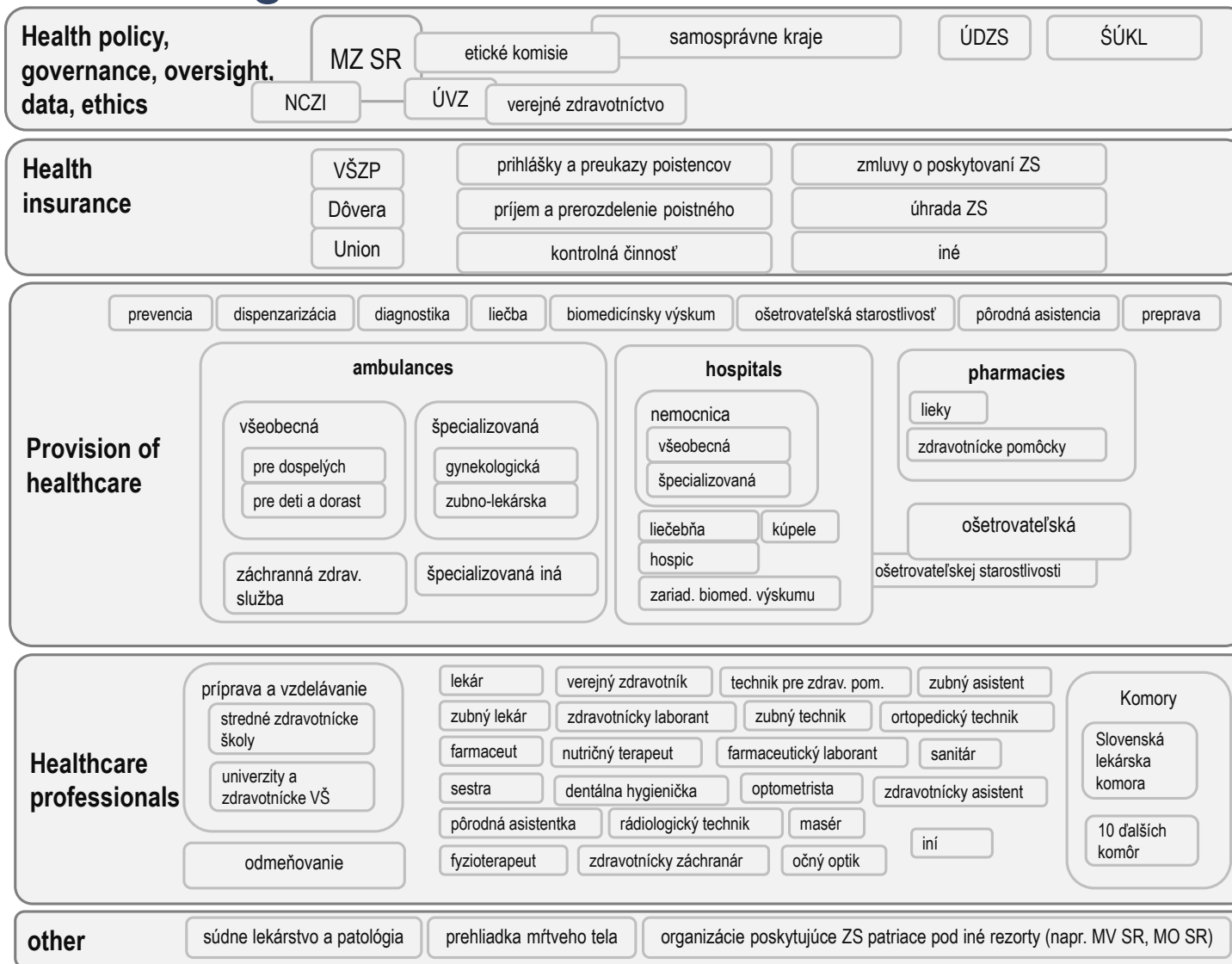


Public expenditure on health per inh. (USD PPP)



Zdroj: OECD; vlastné spracovanie.

Structuring of the healthcare sector (framework „map“)



Structuring of the healthcare sector (framework „map“)



List of audits and analyses done by SAO SR regarding healthcare

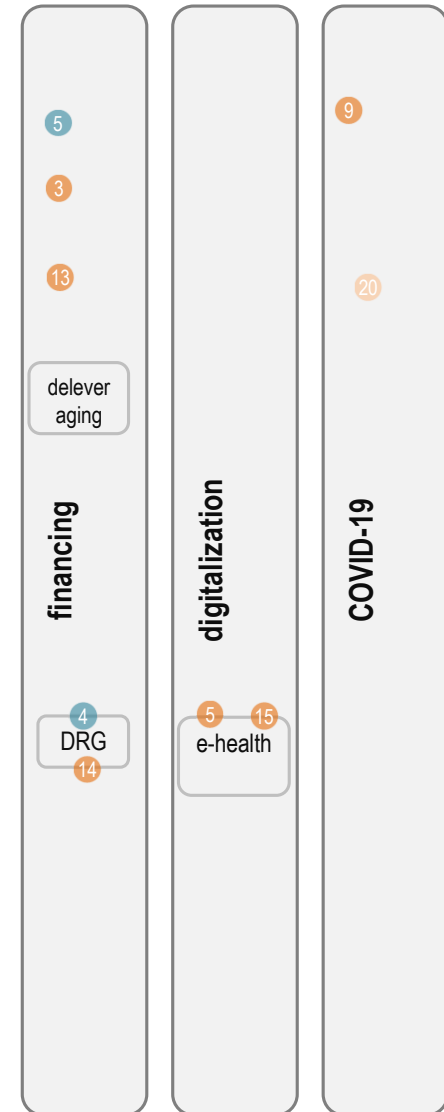
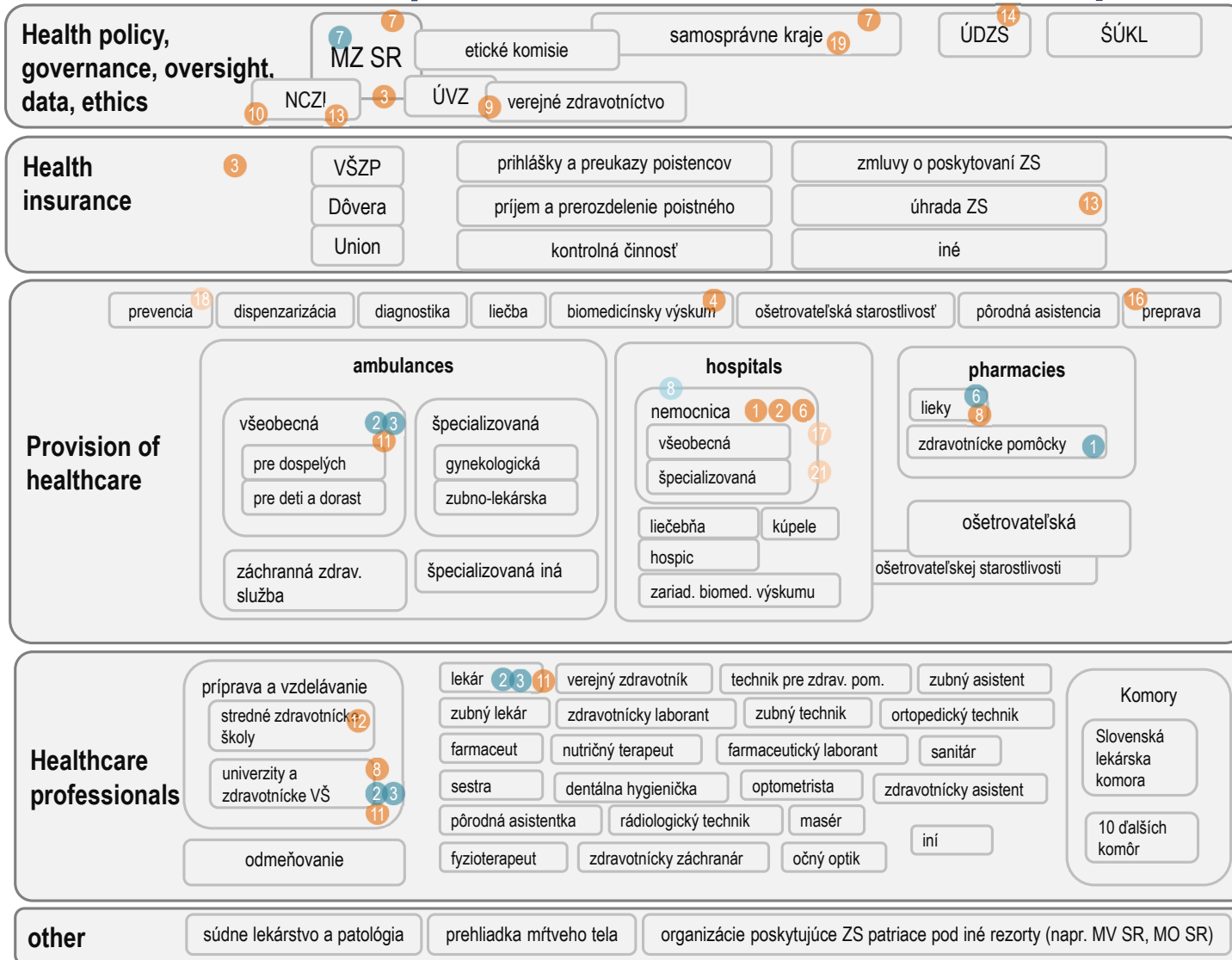
Kontrolná činnosť NKÚ v zdravotníctve v nedávnom období

rok	číslo KA	Skrátený názov KA	kontrolovaný subjekt	
1	2016	KA-027/2016/1030	Zdravotníctvo	40 subjektov - nemocnice, ústavy, VÚC
2	2017	KA-037/2017/1110	Hospodárenie zdravotníckeho zariadenia	Nemocnica PP
3	2017	KA-039/2017/1030	Zdravotné poisťovne a MZ SR	MZ SR + 3 zdr. poisťovne
4	2018	KA-023/2018/1030	BIONT a.s.	BIONT
5	2018	KA-035/2018/1030	Elektronické zdravotníctvo	NCZI, MZ SR
6	2018	KA-038/2018/1130	Nemocničné lôžka	MZ SR
7	2019	KA-027/2019/1140	VÚC	VÚC a MZ SR
8	2020	KA-021/2020/1026	rýchla kontrola rezidentského programu a liekovej politiky v rámci stanoviska k ŠZÚ	MZSR
9	2020	KA-030/2020/1031	Infekčné choroby	Úrad verejného zdravotníctva
10	2021	KA-013/2021/1026	rýchla kontrola spoľahlivosti dát Národného registra zdravotníckych pracovníkov NCZI	MZ SR, (NCZI)
11	2021	KA-025/2021/1140	Rezidentské štúdium	MZ SR, univerzity
12	2021	KA-011/2021/1110	Stredný zdravotnícky personál	14 stredných škôl
13	2022	KA-009/2022/1130	Registre NCZI	NCZI
14	2022	KA-015/2022/1031	Implementácia systému SK-DRG	MZ SR, ÚDZS
15	2022	KA-022/2022/1032	eHealth	MZ SR, NCZI, 6 nemocníc
16	2023	KA-026/2023/1032	Dopravná zdravotná služba	MZ SR, VŠZP, Dôvera
17	2023	KA-043/2023/1063	Projekty nemocníc Rázsochy a Martin	MZ SR, Úrad vlády SR
18	2023	KA-051/2023/1062	Zdravotná prevencia a podpora zdravia	MZ SR
19	2023	KA-030/2023/1100	Zdravotnícke zariadenia – nemocnice zverené do správy VÚC	VÚC
20	2024	KA-005/2024/1090	Nákup vakcín proti COVID-19	MZ SR
21	2024	KA-001/2024/1033	Odporúčania NKÚ SR z kontroly verejných financií a majetku zdravotníckych zariadení	MZ SR

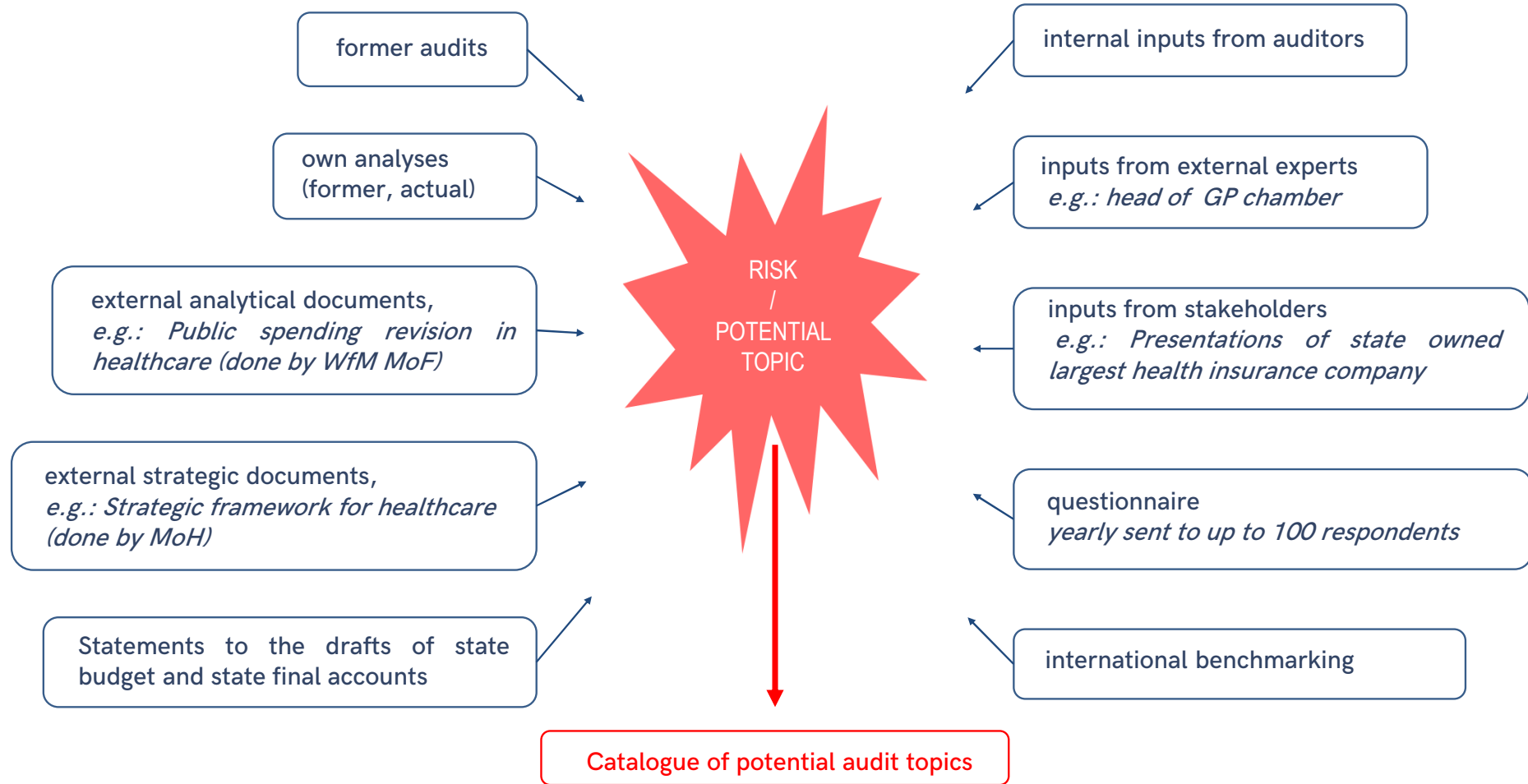
Analytická činnosť NKÚ v zdravotníctve

rok	Názov	
1	2020	Analýza cien zdravotníckych pomôcok
2	2020	Vecná a expertná analýza legislatívy týkajúcej sa fungovania RP/RŠ v období rokov 2013 – 2019 (externý expert)
3	2020	Rezidentský program (komentár)
4	2020	DRG systém (Analytická štúdia, externý expert)
5	2021	Financovanie slovenského zdravotníctva (Analytická štúdia, externý expert)
6	2021	Riziká procesu posudzovania liekov (komentár)
7	2022	Stratégie v zdravotníctve
8	2024	Dashboard obsahujúci vybrané ukazovatele hospodárenia a kvality nemocníc

Framework „map“ with audits and analyses



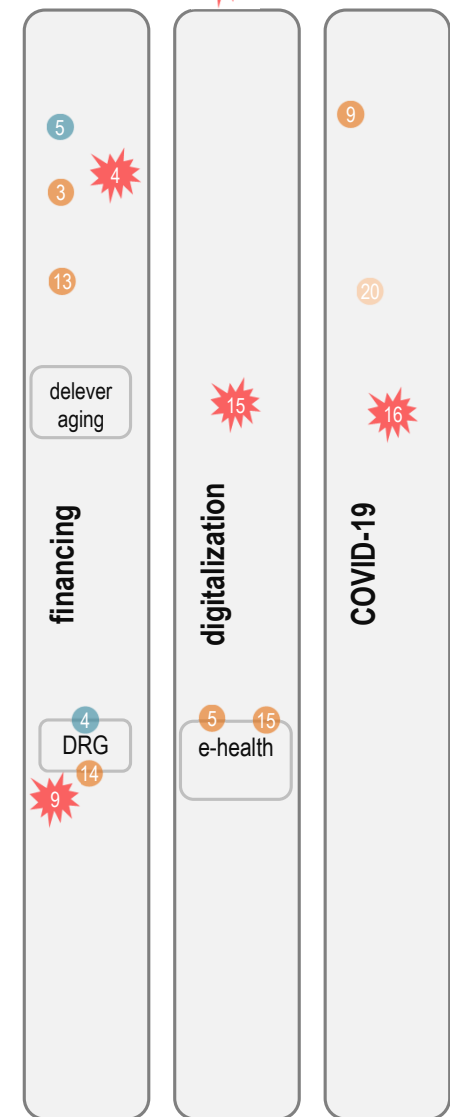
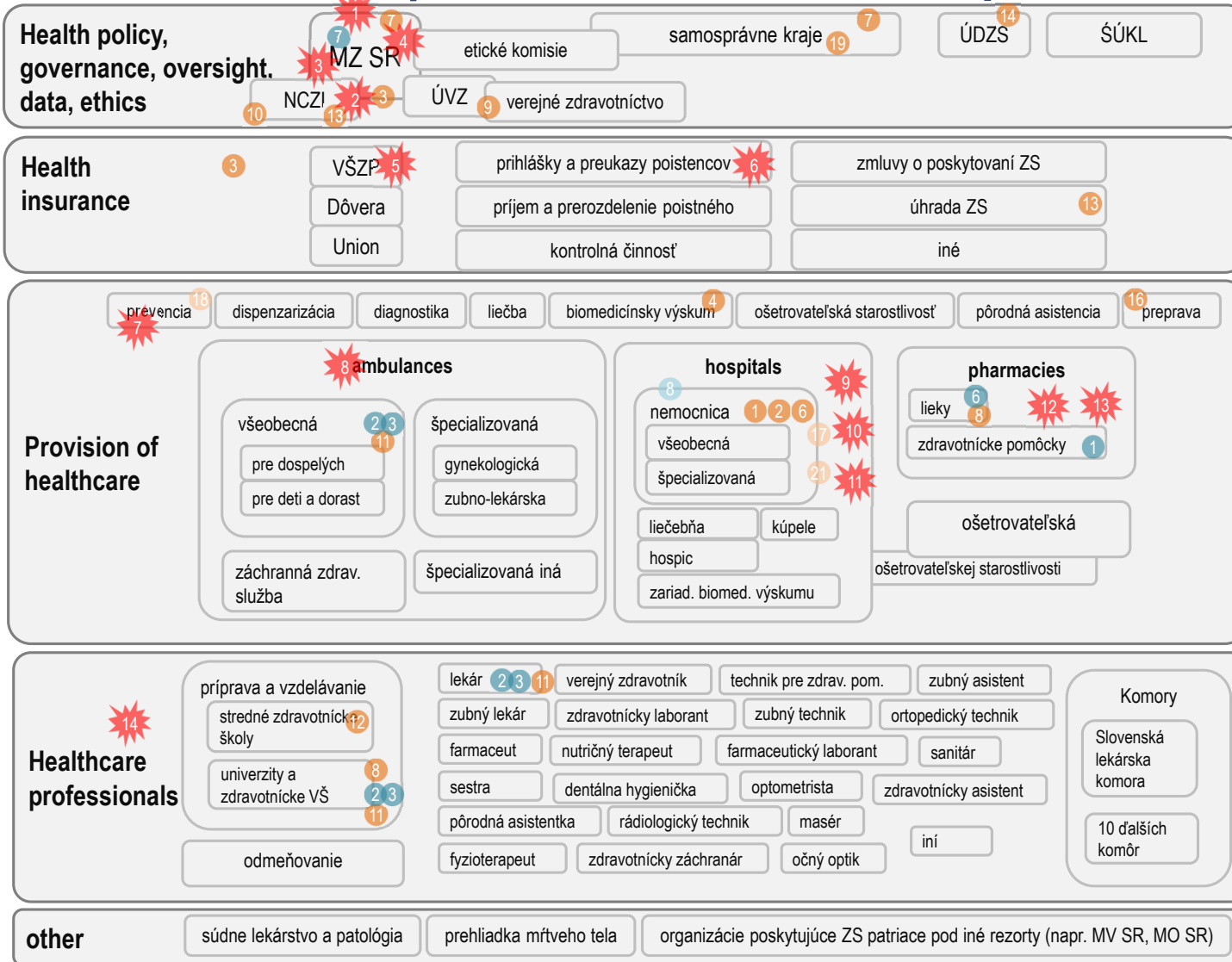
Risk analysis; multiple sources of identification of risks/potential audit topics



List of identified risks / potential topics for further activities

Vybrané riziká	
1	Riziko nedostatočného strategického riadenia zdravotníctva
2	Riziko nedostupnosti a nedostatočnej kvality dát potrebných pre tvorbu zdravotnej politiky
3	Riziko nedostatočného vykonávania zriaďovateľských kompetencií MZ SR voči svojim podriadeným organizáciám
4	Riziko nedostatočného rozpočtovania výdavkov verejného zdravotného poistenia
5	Riziko vážnych problémov fungovania VŠZP
6	Riziko plytvania so zdrojmi verejného zdravotného poistenia na pochybné prepoisťovacie kampane zdravotných poisťovní
7	Riziko odvrátiteľných úmrtí a chorôb v dôsledku nedostatočnej prevencie a podpory zdravia
8	Riziko vážnych problémov fungovania ambulantného sektora aj v dôsledku toho, že ceny výkonov platené ambulanciám nepokrývajú ich reálne náklady
9	Pretrvávajúce riziká súvisiace so zadlžením nemocníc
10	Riziko nedostatočne zvládnutého procesu optimalizácie siete nemocníc
11	Riziko nedostatočnej pripravenosti na čerpanie prostriedkov z POO určených na investície do výstavby a modernizácie nemocníc
12	Riziko neefektívneho vynakladania finančných prostriedkov v procesnom zabezpečení fungovania Národného inštitútu pre hodnotu a technológie v zdravotníctve
13	Riziko neefektívneho vynakladania finančných prostriedkov na lieky v uzatvorených zmluvách medzi MZ SR a farmaceutickými firmami
14	Dlhodobá pretrvávajúca riziko personálneho poddimenzovania slovenského zdravotníctva aj v dôsledku zanedbávania systematického prístupu štátu k tomuto problému
15	Riziko nehospodárneho, neefektívneho, neúčinného a netransparentného míňania zdrojov na elektronizáciu zdravotníctva
16	Riziko neefektívneho a neúčinného vynakladania verejných zdrojov v dôsledku neoptimálneho manažovania pandémie COVID19 (vrátane nákupu vakcín, alebo prevádzky MOM-iek)

Framework „map“ with audits ● analyses ● and risks ★





4. AUDIT TOPIC SELECTION

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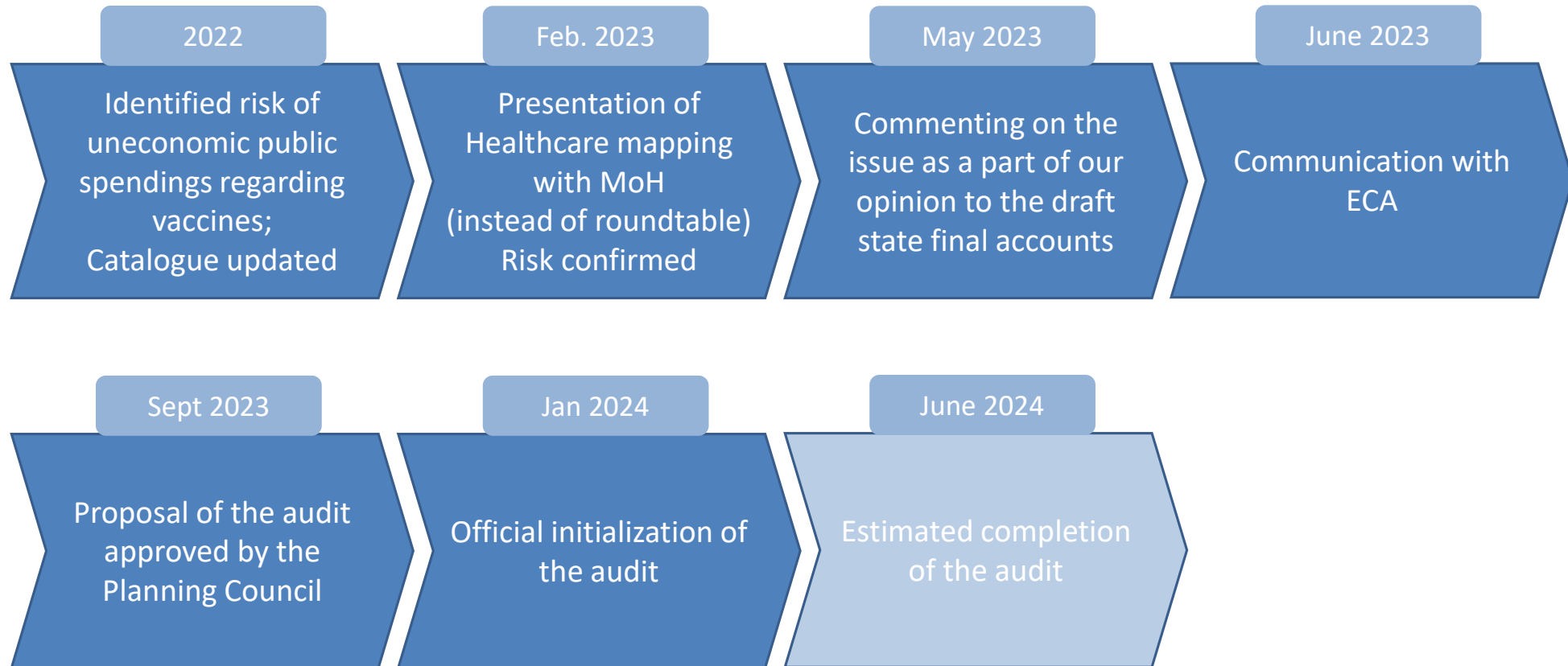


Planning proces of audits in SAO SR

Floating planning



Example: Audit of COVID-19 vaccines procurement





THANK YOU FOR YOUR ATTENTION!

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