NKÚ | Czech Republic | Supreme Audit Office

Data versus Fact

How to maintain understanding between data specialists and auditors

Visual data key to understanding?

WGEPPP – Flash Spring 2025

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Overview of Case Report I

Public policy: Reform of psychiatric care

Audit No 23/22): *„State budget and EU funds spent in relation to the transfer of psychiatric care to the community"*

Aspects evaluated: legality and efficiency (performance audit)

Audited period: 2019-2024

Audit report: published in 2024

Overview of Case Report II

Specific audited Framework: health and social area

Involvement of questionnaire survey - narrow range of respondents

Interactive data annex to the audit report

https://www.nku.cz/scripts/detail.php?id=14056

Data/Information sources - public, non-public

Challenges

🔍   **How to prepare an audit with a clear and conclusive output?**

❝   **How to present the findings in an attractive and comprehensive way for the reader?**

🎯   **How to stay accurate and correct?**

⚙   **What tools of quality management should be engage?**

👤   **Auditor x data specialist**   **Two individuals x two different approaches**

=> a common goal

Key Findings I – Main Assessments

CREATED MENTAL HEALTH CENTRES (29 MHCS) CONTRIBUTE TO MOVE THE PSYCHIATRIC CARE TO THE COMMUNITY

ASSESSMENT OF SAO: USE OF FUNDS FOR THE ESTABLISHMENT AND PILOT OPERATION OF 29 MHCS WAS EFFICIENT
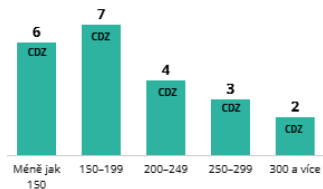
Key Findings II

- The long-term objective of building a network of 100 MHCs was not achieved - the Ministry of Health and the Ministry of Labour and Social Affairs (departmental lead agencies) have not taken all the necessary measures to embody and develop this new element of mental health care in the existing system which threatens the continuous shift of psychiatric care to the community

    - Lack of professional staff - medical and social
    - Unclear system of funding and financing MHCs
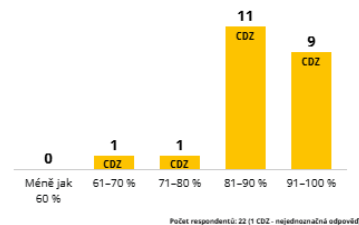   - Prolonged legislative processes of shifting psychiatric care to the community

„*Page 2*" of Final Report – Key facts and graphs in visual formats

- https://infogram.com/ka-2322-en-upraveno-1h7v4pdmmgy784k?live

concise

constructive

clear

evidence-based

attractive?

adds value – new perspective

convincing

factually correct

accurate

complete

relevant

objective

balanced

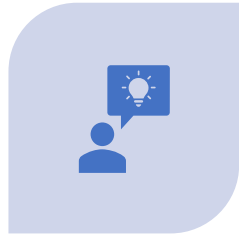Attributes of a valid output…
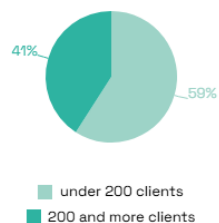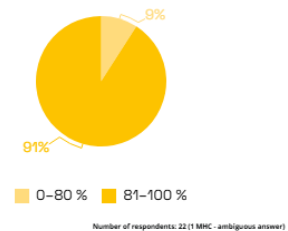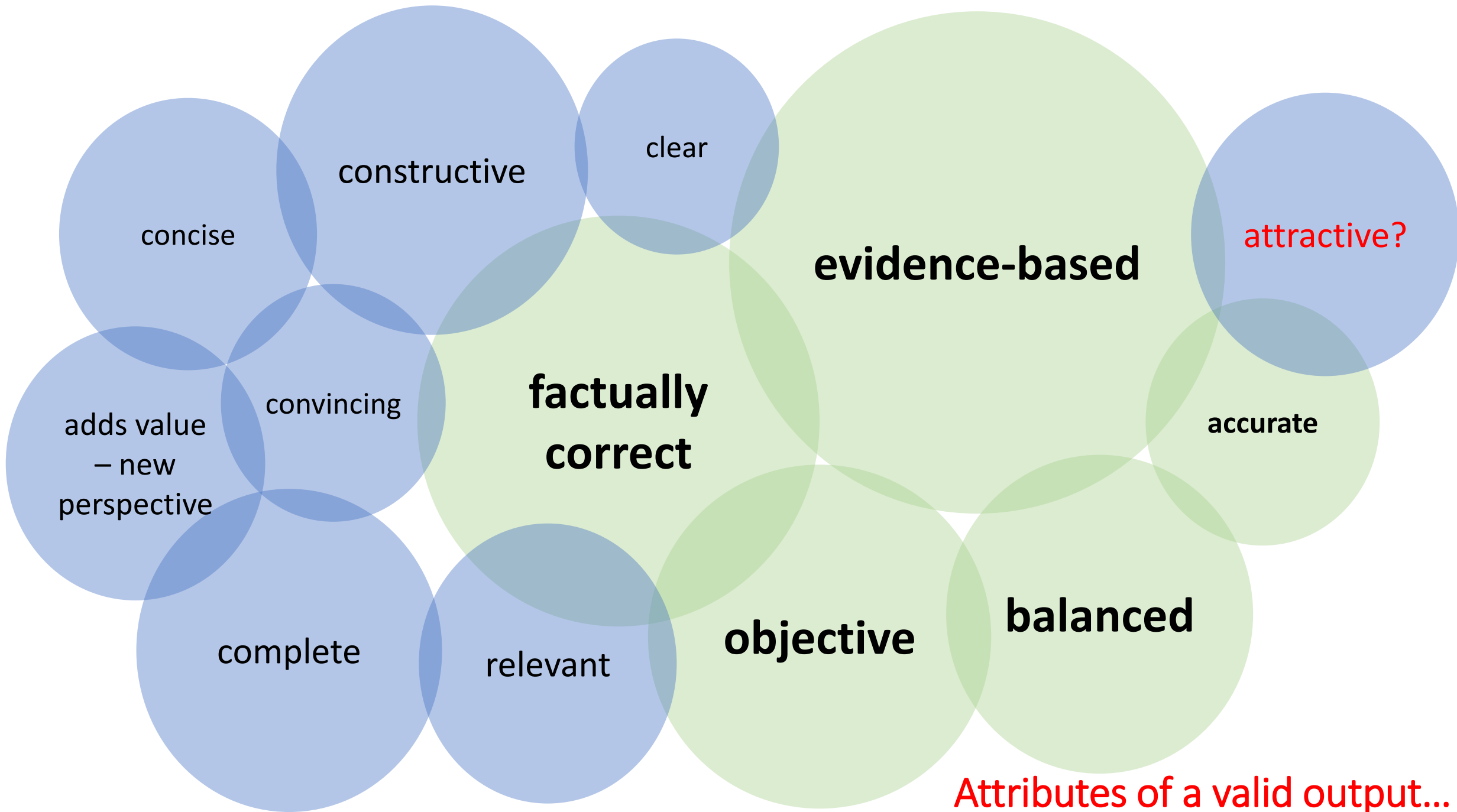
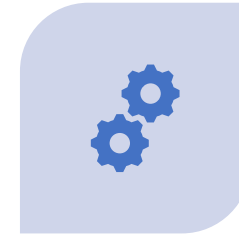# Experience, challenges and best practice sharing

PROBLEMS WITH FORMULATING, EXPRESSING, EVALUATING OF FACTS – INADEQUATE UNDERSTANDING OF TOPICS AND PROCEDURES

EMPOWERMENT OF MENTORING IN AUDIT TEAMS

FOCUSING ON BETTER EDUCATION/TRAINING AND SHIFTING IT TO MORE PRACTICAL ISSUES

MODIFICATION TO PROCESSES AND PROCEDURES

PUTTING STRESS ON TEAM WORK - TAKING INTO CONSIDERATION THE PERSON'S PERSONALITY

Is there a happy end….?

- In this particular audit during IQR (independent quality review) procedures there was a comment submitted considering the fact, that the 30MHCs established so far sufficiently meet demand

  - does the need of 100 MHCs correspond to the actual need?

  - which subject is responsible for strategical planning?

- Only 22 MHCs (out of 30 existing) responded to the questionnaire = statistical distortion

Do the findings therefore correspond to the actual condition of the audited area?

„*Every cloud has got a silver lining*"…..

What if an auditor/data specialist „*can not see wood for the trees*"?
What if he/she „*gets lost in the woods*" of data/information/auditee's responses which not fully harmonise with each other?

Auditors often deal with very contradictory findings, but they must remain unbiased and not tailor the data to what they want to say in the audit report
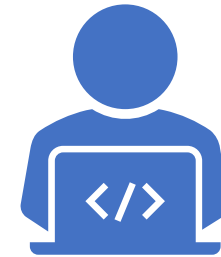
In its report, the SAO presents only what it ascertains, what it can confirm and verify as truthful.

Helping hands I

TEAM – MENTOR

- a person with an independent view of the topic who can provide unbiased feedback

- strong trust among team members – good leadership and audit management

AUDITOR – DATA SPECIALIST

- high quality communication between auditors and data specialists

- good understanding of terms, conceptions and analytical outputs and their subsequent presentation within the audit scope
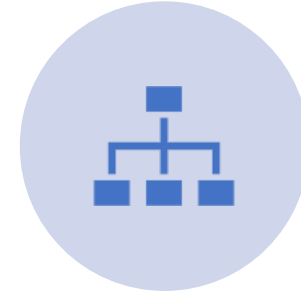
Helping hands II

CONSTRUCTIVE FEEDBACK – NOT ONLY CRITICISM

QUALITY MANAGEMENT SYSTEM

TEAM SPIRIT ACROSS THE SAO – AMONG TEAMS AND DEPARTMENTS
= AN OUTPUT OF A SINGLE AUDIT IS ALSO A RESULT OF THE WHOLE SAO WORK

Flexibility and openness to new approaches and ideas

THANK YOU! | **www.nku.cz**

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