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EUROSAI Innovations is a newsletter dedicated to innovative audit approaches, new ways of engaging with stakeholders or new management concepts. It is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1).

This Winter 2023 issue - the second edited by the French *Cour des comptes* since France took over this project - is focused on **engaging with society**.

Engaging with society, whether it is with people and citizens, media or stakeholders, can be done in many different ways.

For example, the French *Cour des comptes* launched a **citizen's platform** offering citizens and associations the opportunity **to suggest audit themes** they would like to see it work on. The succes of the first campaign allowed us to expand it and better integrate it in our programming.

In another example, the Belgian Court of Audit opened a website dedicated to the following-up of its recommendations. This website aims to familiarize society with audit reports, and offers graphs, interactive filters and a search-box so that every citizen can closely monitor the topic of his choice.

Engaging with society can also be done by assessing how the public institutions audited by a SAI make sure that the citizens are involved in de process of decision.

In Latvia, indeed, the implication of citizens in local decisions was the subject of an audit led by the State Audit Office of the Republic of Latvia. It assessed citizen participation in municipal decision-making.

In Greece also, the Internal Audit Department of the Hellenic Court of Audit is strongly engaged in **engaging with society in every possible phase of an audit:** selection of the audit, planning or execution, reporting, dissemination of reports, and follow-up of recommendations.

While in Lithuania, an **innovative Lab** regroups several AI tools that **could bolster efficiency of the members** of the National Audit Office of Lithuania.

Whether you are an auditor, a data scientist, or a senior manager of your SAI, I hope you will enjoy the reading of the new EUROSAI Innovations newsletter and find it helpful and practical!





The French Cour des comptes' citizen's platform: a growing momentum!

In 2022, the Cour des Comptes decided to open a citizen's platform offering citizens and associations the opportunity to suggest audit themes they would like to see it work on.

The <u>platform</u> enables participants not only to submit audit proposals, but also to support and comment on themes put forward by others.

This initiative is a key part of the <u>JF2025 project</u> launched by the First president, Pierre Moscovici, on his appointment in 2020, and has been a resounding success, both qualitatively and quantitatively:

- quantitatively, with 9,285 citizens registered and 333 audit proposals.
- qualitatively, as the selected proposals have enabled the French Cour des comptes teams to work on interesting subjects.

The three reports already published have been widely followed by the press and the general public.

They concern the State's use of intellectual services provided by consultancy firms (<u>already available in English</u>), public support for hunting federations and gender equality policy. Personal tax fraud, inclusive schools and temporary medical work will follow in the coming months.

The platform's second campaign ran from September 6 to October 22, 2023. It was shortened by one month and pushed back in the calendar, in order to be more in line with the scheduling of chamber work.



Local themes and youngsters involved

Two innovations have also been introduced for the 2023 campaign:

- 1. Including regional and local audit chambers, enabling citizens to propose local work themes.
- 2. Opening up to 15-18-year-olds, made possible by a law passed in July 2023 lowering the numerical age of majority to 15.

The 2023 campaign boosted the momentum of the citizen participation platform, with 622 themes submitted (+87%) and 19,622 additional citizens registering on the platform (+111%).

Among the themes submitted, 187 concerned local issues and a high school theme was submitted, thanks to the organization of a Twitch session with 10 high schools. Work with 15-18-year-olds will continue throughout the school year for the 2024 campaign.

Campaign	Registered	Supports	Comments	Proposals
2022	9,285	12,918	1,261	333
2023	19,622	29,473	3,800	622
Evolution	111,33%	128,15%	201,35%	86,79%

Statistical overview

The most supported themes were the defense of hunting (2,800 supports), slaughterhouses (1,700 supports), household waste collection in the Dordogne (1,650, first local theme), road safety (1,550), public support for bullfighting (1,550).

The polarization on certain topics, which sometimes characterizes democratic life, is found in the most supported themes.





What next?

At the beginning of January 2024, the list of selected themes will be published. It will contain at least six national and several regional themes. The selection criteria are popularity, novelty and auditability.

In this way, the citizen participation platform is gradually becoming established in the landscape of participatory democracy.

This tool enables us to renew the exercise of programming the work of the financial jurisdictions by confronting the audit teams with new perspectives.

It also gives us the opportunity to reach new audiences and raise awareness of our missions and work.

For further information, please contact me.

Antoine Pavamani, Project Manager - General Secretariat of the French Cour des comptes

By **Willem Cabooter** and **Sanne Janssen**Auditor-revisor and auditor at the Belgian Court of Audit



The Monitor: publication on follow-up of recommendations

In 2021, the Belgian Court of Audit (BCA) has set itself the objective of systematically informing parliament and other stakeholders about the follow-up of recommendations by the government. This stemmed from an internal exercise into the application of ISSAI principles (300 and 3000) within the organization. The follow-up information already existed internally, but had to be communicated externally.

A working group 'Publication Follow-up of Recommendations' (WGPFR) led by a Senior Auditor-Supervisor was founded to achieve that goal. The WGPFR consisted of two Senior Auditor-Supervisors, two auditors and an editor.

Online tool

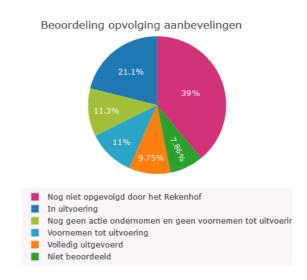
The WGPFR assessed different options, both online and offline, and concluded that an online tool would have many advantages as it would be an interactive tool for users with frequently updated information available in one place. Furthermore, parliament also indicated, in a survey conducted by the BCA, it preferred an online tool to receive information about the follow-up of recommendations.

To develop the online tool, the WPFR found inspiration in the guide Follow-up of the implementation of audit recommendations (issued by a EUROSAI project group) and other SAI's , for example the the UK National Audit Office's recommendations tracker and the Netherlands Court of Audit's Progress Monitor. An online consultation with the relevant staff of both institutions took place.

The WGPFR presented the idea of an online tool to the board in June 2022. The BCA decided to launch the online tool in different phases. In June 2023, the website was launched in Dutch and only contained information on Flanders, one region of Belgium. On December 2023, the website was updated. It is now available in two languages, French and Dutch, and includes information on the federal government. In June 2024 the other regions will be included.

Monitor

The follow-up of recommendations is available for everyone via the <u>website</u> of the BCA or directly at <u>monitor.ccrek.be</u>.



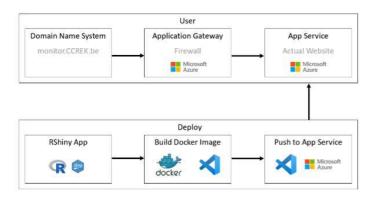
The monitor offers an overview of published performance audit reports and accompanying recommendations of the last seven years (for Flanders). The political domain concerned, the year of publication and the BCA's assessment of the follow-up of each recommendation are published.

In addition to the overview, interactive filters and a search-box were added to make the search easier. A pie chart visualizes the BCA's assessment of the recommendations follow-up, adapted to the selection. The desired selection can be exported using the export data button. Furthermore, an assessment clarification appears by clicking on a specific recommendation.



Application production

The online tool was developed by the WGPFR, that programmed a web Shiny app with RStudio. A container, consisting of everything the software needs to run, including codes, libraries, system tools, etc., was built using Docker and pushed to App Service with Visual Studio Code.



Information on the follow-up of recommendations was already available, albeit not in a structured and centralized manner. Therefore, the WGPFR has built an application using PowerApps, in which audit teams enter the assessment information.





The data is stored in underlying SharePoint lists. The application can be used to generate internal notes and an up-to-date datafile can be extracted from the SharePoint list and used as an input for the website.

Reaching stakeholders

The monitor explicitly aims to familiarize society with audit reports. So far, the BCA's communication to citizens has been limited, and the monitor seeks to bridge the gap not only with the primary target group (parliament and government administrations) but also with other stakeholders such as civil society organizations, research institutes and citizens.

The website was presented to the President of the Flemish Parliament and every member of parliament and government administration were informed by email. Furthermore, the link to the website was posted on LinkedIn. The BCA does not yet have an insight into the number of users. However, since the launch of the website, the BCA has already received reactions from different stakeholders.

The BCA has opted for a soft launch of the website. This means that it has been decided to publish basic information on the follow-up of recommendations. For the time being, the website will be evaluated and updated every six months.

In the future, it will be possible to include other information on the website or to update it more frequently.

If you would like more information on this topic, please contact <u>us</u>.

Willem Cabooter and Sanne Janssen, Auditorrevisor and auditor at the Belgian Court of Audit



Assessing citizen participation in municipal decision-making

Citizen participation can be understood as involvement of population in the formation and implementation of development planning and regulation, as well as in solving other issues important to the public interest in the state administration, including local and regional governments.

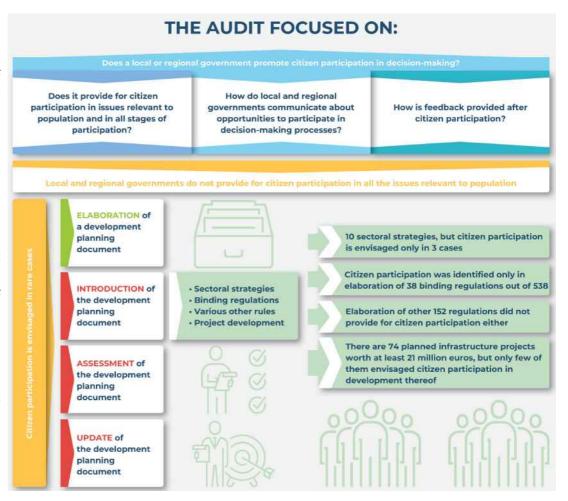
Taking into account a broad range of functions of local and regional government close to the daily life of citizens, balanced and high-quality decisions of such bodies have a significant impact on the quality of life of the population.

Therefore, the State Audit Office of the Republic of Latvia conducted in 2022 and in 2023 a performance audit in 11 local and regional governments (out of 43 in total in Latvia) to find out how effective the actions of these governments were for ensuring citizen participation in their decision-making processes.

However, within the framework of this audit, the auditors both assessed how local and regional governments ensured citizen participation and involved residents in the audit themselves.

Communication of local and regional governments with local population

We have collaborated with the lecturer and students of the Faculty of Communication of Riga Stradiņš University gain an experts' of municipal vision communication practices and to assess the quality of municipal announcements: how do they communicate with population, what channels do they use, what is the content of messages and from local and regional governments and does encourages the population get involved.



We paid special attention to the communication towards young people: they will feel the consequences of the political decisions made for the longest time. Therefore, involving them in participation processes and shaping a civically active young generation are essential.

The audit had a great and valuable contribution from university students, who, being still young people themselves, gave the auditors an insight into how to communicate with young people, what attracted their attention the most, and what kind of language should one use or not use in messages.

As a result of the cooperation, population surveys were also developed, including surveys for young people, in which we clarified their opinion about:

- 1. whether they were satisfied with the way local and regional governments communicated with them,
- 2. whether their opinions and wishes were heard and considered,
- 3. and whether they received feedback from the local or regional government in cases when they engaged in citizen participation.

In addition to that, we included examples from the announcements made public by each local and regional government in the surveys and asked the respondents to evaluate the quality of the announcements whether they were easy to understand and whether the purpose of the announcement was clearly understood.

We concluded that 85% of the surveyed residents of local and regional governments in Latvia did not take part in decision-making processes due to the lack of information or the fact that information was difficult to understand, as well as the fact that residents lacked confidence that their opinion would be considered.

Local and regional governments have chosen ineffective communication channels in their communication with population, for instance, they publish information only on their municipal website when inviting them to take part in territorial planning or deciding about what will be located in a specific territory, which is not a popular communication channel among residents.

Moreover, these local governments often use complicated sentence constructions, professional vocabulary, specific sectoral terms and general phrases that people cannot perceive without indepth understanding.

Such shortcomings have also been found in communication with young people because the communication channels used by young people (social media) are not used sufficiently and their messages are complicated and excessively long.



What are the consequences of non-involvement of population?

Everyone feels the consequences of the lack of citizen participation, as it results in municipal decisions that do not meet the needs of the population, are incomprehensible to the population, are rushed or challenged. When deciding what kind of infrastructure to build in a local or regional government, the consequences of missing full-fledged involvement of a target group are felt especially hard by the people with disabilities caused by functional impairments, whose opinions and needs are not known and not taken into account, thus resulting in a complete or partial limitation of receiving high-quality education, healthcare services and other types of services.

Therefore, one of the issues we assessed was whether infrastructure the sites built or reconstructed by the local and regional governments were designed in such a way that they met the needs of people with functional impairments.

In cooperation with the non-governmental organization whose goal is the integration of disabled people into society, the auditors surveyed 34 infrastructure sites built or reconstructed by local and regional governments and concluded that 33 out of 34 sites had various deficiencies that prevented disabled people from using them independently. For example, the entrance doors of buildings had no automatic opening possibility, a ramp or sidewalk was built too steep, induction loops were not built for hearing-impaired people, and colour contrasts were not created for visually impaired people.

We also assessed the accessibility of their websites for persons with disabilities and did not find any accessibility features lacking on most websites.



Republic of Latvia



A lot of local and regional governments in Latvia use the same platform to create their websites and this platform already incorporates accessibility features.

Findings after the audit

This cooperation with communication experts and representatives of NGOs while assessing both the communication channels used by the local and regional governments and municipal infrastructure facilities was very valuable because the auditors had the opportunity to look at the processes taking place in a local or regional government through the eyes of residents and sectoral experts and to identify more accurately the obstacles that prevented population from actively participating in the municipal work, and it also consolidated the audit findings and conclusions.

In addition to that, the cooperation partners provided broader opportunities for publicizing the audit results, as we involved sectoral experts in a discussion about the audit results and also used the communication channels of the cooperation partners to convey the audit messages to the broadest possible audience as well as specialized and targeted audiences, which will find it useful for their daily work.

After the audit, we provided recommendations to local and regional governments to (1) envisage public participation in all issues that are relevant to them, (2) make calls for citizen participation easy to understand and well visible by applying diverse communication channels to reach all groups of population, (3) develop opportunities for youth participation and involve young people in the development of youth policy more actively.

Read an English summary of the report.

In case of questions or inquiries for additional information, please <u>contact me</u>.

Daniels Cjaputa, State Auditor of the State Audit Office of the Republic of Latvia



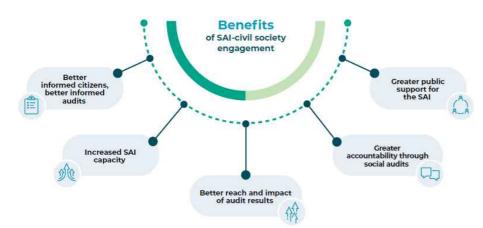
Engaging with society: the practices of the Hellenic Court of Audit

There is a growing recognition among SAIs regarding the importance of collaborating with civil society to **bolster government accountability and improve the quality of** their **audit work**. The Capacity building Committee (CBC) of Intosai released a Framework for SAIs who want to engage with society.

The Canadian Audit and Accountability Foundation (CAAF) published a <u>guide</u> on how civil society organizations (CSOs) and audit offices can hold governments accountable for implementing the SDGs. And in a 2020 <u>survey</u> by the CAAF, respondent SAIs indicated that engagement with civil society resulted in various benefits.

Citizen engagement can occur at several phases during an audit: during selection of an audit, during planning or execution, reporting, dissemination of reports, or during the follow-up of recommendations.

The Hellenic Court of Audit (HCA) auditors and civil society are collaborating in different phases of performance audits and explores good practices to strengthen their contribution to the audit process.



Extract from the Framework for SAIs who want to engage with society, published by the CBC

phase Society's engagement

Audit

CHOOSE AUDIT TOPIC

REPORT FINDINGS & RFECOMMENDATIONS

DISSEMINATE

- Suggest an audit topic based on their knowledge of local issues, human rights, and the needs of vulnerable groups.
- Review and comment of SAIs multiannual plans with their future audits and offer expertise, feedback, and potential concerns. SAI's awareness of real issues on the ground could trigger an audit.
- Provide knowledge and expertise that can complement the data collected by the SAI.
- Share an assessment of CSO's specific program
- and its level of effectiveness for the beneficiaries
- Participate in identifying sources of criteria as a subject-matter expert.
- Participate in a consultation group of experts (as CSO or as a citizen scientist)
- Support the SAIs audit offices to collect evidence through their relationships with citizens.
- Inform key stakeholders and/or the general public that an audit is being conducted and highlights the importance of monitoring the progress on the audit report along with the government's response.
- Use audit reports to build on CSO's advocacy
 work
- Support SAIs in dissemination the audit findings:
 Contact the media to help public interest around.
- Contact the media to help public interest around audit findings and create public awareness. CSOs can often use effective communication strategies to advocate for government action.
- Encourage and support advocates and other organizations to use audit findings for accountability and action.
- Monitor recommendations made by SAI's audit offices and continue putting pressure on governments to take action and make improvements.
- Engage with national human rights institutions if no actions are being taken.

Good practices

- Invite citizens' representatives to participate in SAI's audit topic selection meetings and bring CSO's priorities, concerns, and expertise.
- Provide access to SAI's reports and let CSOs to bring the real issues on the ground which can trigger an audit.
- Whistle-blower mechanisms as an information channel for the SAI in relation to high-risk areas.
- Periodically review CSOs websites and social media channels for issues updates raised by citizens.
- Consider to use CSO's expertise to participate in consultation processes during an audit including interviews and focus group discussions.
- Consider formalizing an agreement with CSOs to conduct social audits
- Use social media, mobile technology to allow citizens to become aware of SAI's data collection audit evidence.
- When SAIs provide information the inclusion of photographs, geospatial locations and comprehensive facts, will increase awareness and CSOs participation.
- Disseminate SAI's audit reports on its communication channels
- Ask CSOs to share their platforms and their reports, to better comprehend a marginalized target group.
- SAIs have to disseminate audit reports on their own communication channels.
- Publicize audit findings and recommendations in deferent media to help build public pressure for improvements.
- SAIS can propose a joint engagement with the CSOs to bring communities and different sector representative together to increase awareness of audit findings and recommendations.
- Support CSOs efforts to track progress on government's actions to improve.

First of all, the HCA updated its <u>website</u> to include audit reports, press releases, legal decisions, and other communications. Performance audit reports and summaries of audit findings are written with less technical language, in order to be accessible to all different stakeholders.

Furthermore, the department for the Audit Programing is responsible to receive, analyze and categorize citizen's complaints. Those supported by sufficient evidence and with systemic impact are proposed to be included in next year's Annual Audit Programme. The office received 350 complaints from concerned citizens since the launch of this reporting practice.

Moreover, the HCA collaborates with citizens and CSOs to collect evidence through surveys to assess the level of citizens' satisfaction. A thematic audit, conducted in 2022 assessed whether the "Help at Home" programme (aiming to provide care and quality of living for the elderly and people with special needs, in their own natural and social environment) used its resources rationally, at the level of user choice and services provided.

During the pre-audit phase, the audit team collaborated with the National Confederation of People with Disabilities, to gain from their knowledge and expertise, in order to better define the scope of this audit. Beneficiaries also were invited to provide their insights, and to indicate their level of satisfaction, through anonymous questionnaires.

And in another thematic audit, conducted in 2023, the HCA, while examining how much the proclaimed animal rights are respected in case of stray animals, collaborated with the Hellenic Animal Welfare Federation, during the pre-audit phase, in order to better determine the scope and enrich the understanding of this issue.

An important step for successful citizen engagement is to ensure that the targeted audience understands why the SAI is seeking citizen input, what type of information is relevant to the audit's objective, and how the information will be used by the audit team. CSOs play a crucial role as partners in exerting pressure on governments to give due consideration to audit recommendations. SAIs must also effectively mitigate various risks when involving citizens and CSOs in the audit process:

 Preserving independence, objectivity, and neutrality: The SAI should seek to avoid any perception that the audit team only listened at one side of a debate or were influenced by a specific group of citizens by aiming to consult as widely as pollable within an audit's time.

HELLENIC COURT OF AUDIT

SYNEDRIO

SUPREME FINANCIAL COURT AND AUDIT INSTITUTION

The HCA has an internal <u>code of ethics</u> and professional conduct that includes engaging with external stakeholders, accessible to all, through the court's website. All auditors have to ensure compliance with it, in every audit mission.

- Setting the parameters of Performance audit work: The SAI should concentrate on evaluating the appropriate utilization and administration of public resources, encompassing efficiency, effectiveness. economy, and considerations, as well as the execution of government programs, including the attainment of intended outcomes. In audit planning phase, the HCA prepares detailed Terms of Reference to guide auditors through all remaining phases clearly establishes the responsibilities of the shareholders participating in an audit mission. Before the interviews are conducted, auditors have to inform the participating citizens and CSOs about the purpose, roles and expected outcomes of the audit mission.
- Clarify expectations: Participants in the audit process occasionally express their opinions on matters and desire to see a noticeable enhancement in the service they receive quickly. However, most performance audits typically require a year to finalize, and the entity being audited may also require a similar timeframe to address the recommendations. The HCA publishes all performance audits reports and follow-ups in its website, including the proposed actions items to implement the recommendations. along with the opinion/acceptance of the auditee responsible for the governmental entity. Unaddressed, or partially addressed recommendations from past thematic audits will be revisited and emphasised in current audit missions to improve and enhance the performance of public services.

If you want more information please contact me.

loanna Ratsiatou, Head of Internal Audit Department of the Hellenic Court of Audit



Head of the Innovation and Methodology Department of the National audit Office of Lithuania

Will the NAO Lithuania's LAb allow for better automated data drive audits?

The Innovation Lab "LabAI" has just opened its doors at the National Audit Office of Lithuania. This is a space where, using applications installed on the computers, every member of the SAI can try out the latest technologies that:

- speed up audit conduct,
- improve the presentation of audit results,
- automate resource-intensive processes.

We welcome everyone who wants to work more efficiently, try their hand at new tools, share ideas and perhaps implement them together. We hope that the Innovation Lab will be a place where colleagues try to "tame" artificial intelligence and do their work faster and more efficiently.

We also plan to have a group of data analysts gather here to try out new ways of working.

Our staff and members of the SAI are invited to try out the work-facilitating applications currently installed on the laboratory computers:

- "Power Bl Pro" for those working with large databases or wanting easier visualisation,
- "Power Automate" for those who want to automate their daily tasks,
- <u>ChatGPT</u> (Version 4) for those who need a smart assistant.
- in the laboratory, employees are also invited to use the ultrawide monitors.

In the future, more applications are planned to be introduced to facilitate work, depending on employees needs.



Venera Michalovska, our Innovation Adviser, who organises AI training for the Office's staff, acknowledges that new ways of working can sometimes be intimidating, but she encourages people to dare to use technology in their daily tasks.

She also explains that there are many ways in which AI can be used in the work of auditors: it can facilitate the collection of data, help analyse the content of legislation, and test certain concepts. It can also facilitate data visualization for the audience, whether it is society in general or more specific stakeholders.



From left to right: Venera Michalovska, Innovation Adviser, and Kristina Jakštonytė, Head of the Innovation and Methodology Department, are part of the LabAI

Of course, Venera Michalovska stresses that it cannot be relied on blindly, and the solutions it offers must be tested, but she is adamant that **Al can speed up work considerably**. The important thing, according to her, is not to be scared off if you don't get it right the first time.

Future is not written yet, but we are fairly confident that this Innovation Lab and its tools will help our members and our auditors. For instance, the "Power BI Pro" could help them to realize **better** data visualization that will allow our reports to be more accessible, more intelligible to the society in general and the citizens in particular.

We also think that "Power Automate" could help them to save time for higher value-added tasks that will enhance the efficiency and the relevance of their audits. Its process mining feature could bring control testing and process analysis to the new level.

And last, but not least – we strive as much data as possible to be collected and processed automatically. This task will need combined use of all abovementioned tools.

This is our goal with this Innovation Lab, and hopefully we will succeed!

For any further information on this Lab, please contact <u>me</u>.

Kristina Jakštonytė, Head of the Innovation and Methodology Department







This newsletter is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1), which aims to support effective, innovative and relevant audits by promoting and facilitating professional cooperation among European SAIs.

It was originally driven by the German and Lithuanian SAIs, and its <u>first issue</u> was released in December 2018.

The French SAI volunteered to take over in December 2022 and published the <u>issue</u> number 7 in July 2023.

This issue is the number 8, and is delivered to you with an editorial purpose wishing to always offer readers the most **useful and operational content** possible.

Three main goals are set, and every willing SAI will contribute to their achievements:

- Reinforce the concrete and practical dimension by including links and contacts to enable readers to extend their reading in an operational manner.
- Favour a short format, including an iconography.
- Diversify contributors to reflect the diversity of our SAIs.

The newsletter is published twice a year (Summer & Winter issue) and each issue is focused on a single topic.

You can read every issue of the Newsletter on the Eurosai website.

Our next issue, scheduled for summer 2024, will be devoted to the following theme: "SAIs' jurisdictional missions".

Each SAI will soon receive a call for contribution with relevant details on how to join the adventure!



For any information regarding this newsletter, feel free to <u>contact me.</u>

Denis Gettliffe, editor in chief of the EUROSAI Innovations newsletter.