

# euroesai training event

*Experience with the implementation and development  
of performance audits in reaction to challenges  
and opportunities in a changing environment*



Supreme Audit Office  
Czech Republic



## Content

<b>Foreword by Mr František Dohnal, President of the Czech Supreme Audit Office .....</b>	<b>2</b>
<b>Why Seminar on Performance Auditing?.....</b>	<b>4</b>
<b>Programme of the Seminar .....</b>	<b>5</b>
<b>Biographies of Presenters.....</b>	<b>9</b>
<b>List of Participants .....</b>	<b>17</b>
<b>Practical Information.....</b>	<b>22</b>
Getting from the Airport .....	22
Public Transport.....	22
Taxi .....	22
About the Hotel.....	23
Welcome Desk, Seminar Secretariat, Contacts.....	24
Internet .....	24
Meeting Costs.....	24
Currency .....	24
Accompanying Persons .....	25
<b>Meals and Social Programme .....</b>	<b>26</b>
<b>Conference Rooms .....</b>	<b>27</b>
<b>Useful Vocabulary .....</b>	<b>28</b>

## Foreword by Mr František Dohnal, President of the Czech Supreme Audit Office



Dear colleagues,

it is a great pleasure and honour for the Czech Supreme Audit Office to act as your host at this international EUROSAI Seminar *“Experience with the Implementation and Development of Performance Audits in Reaction to Challenges and Opportunities in a Changing Environment”*.

The state’s sound financial management is based on the principle of economic rationality, according to which public resources should be used to achieve the greatest possible benefits. With regard to the need for a common fundamental viewpoint I would like to point out that performance auditing is the proper instrument for this issue.

On the grounds of my previous experience I would say that all participants of this event cope with similar problems when carrying out performance audits, regardless of the level of their knowledge and practice. Therefore, we are all keen to learn from each other and willing to cooperate in achieving our goals and commitments as well as sharing the benefits of best practices.

However, it is important to realize that solutions which are effective and sufficient for some SAIs may not have the same impact for others. Performance auditing takes many forms and defining its content in an exhaustive way has proved challenging. I hope that this seminar will help promote performance audits and cover certain aspects of their management.

It is evident that the implementation and successful development of performance audits requires strong, reliable and trustworthy institutions. Only together with proper legislation, INTOSAI Auditing Standards, other guidelines, and with your support can the public sector obtain the significant level of assurance about fundamental issues related to getting better value for money in public spending.

As far as the help in preparations for this seminar is concerned, here I would like to express my special thanks to the Comptroller and Auditor General of the National Audit Office of the United Kingdom, the President of the Netherlands Court of Audit, the EUROSAI and the EUROSAI Training Committee for their efforts in supporting this event. I would also like to thank representatives of the German Bundesrechnungshof and the European Court of Auditors for kindly agreeing to co-moderate one of the workshops. Furthermore, I would like to thank all of you who have helped to prepare



the seminar's agenda or have provided other valuable contributions to matters concerning this event.

I sincerely hope that this EUROSAI training event will have a tangible impact and visible results for our collective endeavour.

I wish you all a fruitful and successful stay in Prague.

**František Dohnal**

President of the Supreme Audit Office

## Why Seminar on Performance Auditing?

From reactions of auditors who took part in performance audit seminars organised in the past years we see that these events were very well received and more seminars were demanded. One of the reasons may be that performance auditing is still a rather new type of audit for many SAIs. Another reason may be that performance auditing, because of its nature, does not have a universal manual on how to perform it. Sharing of the SAIs' experience is therefore perceived as a very useful tool of performance auditing development in individual SAIs. That was the main reason why we decided to organize this seminar.

Colleagues from the UK's National Audit Office and the Netherlands Court of Audit kindly agreed to cooperate on the preparations of the seminar and to lead individual workshops, colleagues from the German Bundesrechnungshof and the European Court of Auditors also extended their valuable cooperation and are co-moderators of one of the workshops.

The following four aspects were taken into account when preparing the agenda of the seminar:

- Focus of previous VFM events
- A sufficiently long time has passed since the INTOSAI Implementation Guidelines on performance auditing had been published
- Selection of topics so that the seminar provides added value to both experienced and less experienced SAIs in the field of performance auditing
- Aim to focus the seminar on practical questions relating to performance auditing implementation and execution so that the participant returns with knowledge that can be applied directly

We identified the following 4 topics of the seminar:

- Strategic planning of performance audits
- Developing audit questions
- Technical issues in preparation of performance audits (setting performance indicators, setting audit criteria, evaluating evidence against criteria etc.)
- Building quality into the performance auditing processes (including managing risks)

These topics copy the phases of the performance auditing process as they are stated in the INTOSAI Implementation Guideline for performance auditing. This gives enough space for sharing practical experience of national SAIs when implementing the Guideline. The first topic corresponds with the first phase of the performance audit process, our second and third topics are the core of the second (preparatory) phase of the performance audit. The fourth, which is "Building quality into the performance auditing processes", is a cross-cutting topic for all phases of performance auditing.



## Programme of the Seminar

### EUROSAI Training Event:

**“Experience with the implementation and development of performance audits  
in reaction to challenges and opportunities in a changing environment”**

Prague, 27 – 29 April 2009

### DRAFT AGENDA

#### Sunday, 26 April

19:00 – 20:00

Informal welcome drink at the Diplomat Hotel

#### Monday, 27 April

### INTRODUCTORY SESSION

10:00 – 10:15

Welcome by Miloslav Kala, Vice-president of the SAI of the Czech Republic

10:15 – 10:30

Opening remarks by Štefan Kabátek, SAI of the Czech Republic

10:30 – 10:45

Summary of the previous PA seminar held in Luxembourg in 2007  
*Presented by Horst Erb, SAI of Germany*

10:45 – 11:00

Importance of “doing the right things” as opposed to “doing things right”  
*Presented by Rudi Turksema, SAI of the Netherlands*

11:00 – 11:30

Coffee Break

11:30 – 11:45

Importance of building quality into the performance audit process  
*Presented by Tim Banfield, SAI of the United Kingdom*

11:45 – 12:00

Audit questions - how to develop them and how to develop audit tasks to answer them?  
*Presented by Cynthia Matala-Tala, European Court of Auditors*

12:00 – 12:15

Technical issues - What makes a good performance measure?  
*Presented by Štefan Kabátek, SAI of the Czech Republic*



12:15 – 12:30

Perspectives of Cost-Benefit Analysis and Value Analysis in the public sector  
*Presented by Hendrik Fehr, European Court of Auditors*

12:30 – 12:45

Organizational matters and detailed information about the follow-up sessions  
*Presented by Štefan Kabátek, SAI of the Czech Republic*

12:45 – 14:00

Lunch

#### **WORKSHOP SESSIONS**

14:00 – 17:00 (coffee break 15:30 – 16:00)

##### **Workshop 1**

**Strategic planning of performance audits**  
*Moderated by the SAI of the Netherlands*

The workshop will focus on the strategic planning aspects of performance (value-for-money) audits. The basic question will be: “How to choose the most relevant audit topics in order to enable the audit office to be effective and relevant?” The presentations will focus on practical examples of identification, selection, and prioritising potential performance audit topics. There will be ample opportunity for debate about possible approaches to address the different aspects of strategic planning and for exchange of ideas and experiences related to the selection of audit topics.

Presentations announced by the SAIs of Bulgaria, Denmark, Estonia, Finland, Israel, Italy, Macedonia, Malta, and Turkey

#### **WORKSHOP SESSIONS**

14:00 – 17:00 (coffee break 15:30 – 16:00)

##### **Workshop 2**

**Developing audit questions**  
*Moderated jointly by the SAI of Germany and the European Court of Auditors*

The workshop will address the issue of how to develop the performance audit question and sub-questions. One presentation will make an exposé of the UK NAO’s Issue Analysis/Dinner Party Approach (IADP™), which is based on a mixture of logical and practical rules which, when combined with good project management, and consensus building actions, help to produce well-structured reports. Another presentation will focus on the strategy and processes for deciding on the main audit question, in the context of specific legal obligations and the institutional context. The workshop will also provide opportunities to consider other approaches to audit question development, e.g. the use of risk-analysis and programme logic model techniques, and also ample opportunity to discuss issues, share practical audit experiences, and comment on all the presentations.

Presentations announced by the SAIs of Austria, Denmark, Norway, Slovakia, Switzerland, and the United Kingdom

19:00

Informal dinner hosted by the SAI of the Czech Republic



**Tuesday, 28 April**

**WORKSHOP SESSIONS**

09:00 – 13:00 (coffee break 11:00 – 11:30)

**Workshop 1 (continued)**

**Strategic planning of performance audits**  
*Moderated by the SAI of the Netherlands*

**WORKSHOP SESSIONS**

09:00 – 13:00 (coffee break 11:00 – 11:30)

**Workshop 2 (continued)**

**Developing audit questions**  
*Moderated jointly by the SAI of Germany  
and the European Court of Auditors*

13:00 – 14:00

Lunch

**WORKSHOP SESSIONS**

14:00 – 17:00 (coffee break 15:30 – 16:00)

**Workshop 3**

**Technical issues in preparation of  
performance audits**  
*Moderated by the SAI of the Czech Republic*

**WORKSHOP SESSIONS**

14:00 – 17:00 (coffee break 15:30 – 16:00)

**Workshop 4**

**Building quality into the performance audit  
process**  
*Moderated by the SAI of the United Kingdom*

The workshop will cover different audit issues concentrating on the following questions: “How can audit criteria be developed within different performance audit approaches arising from the SAI’s particular field of activity?”, “In which ways can the audit criteria be used for setting proper methodology in VFM auditing?”, “What are the specific issues related to performance indicators and possibilities of their measurement?”, “Can new sources of robust data and their sound evaluation be identified?”. Presenters will also outline the internal rules and VFM auditing guidelines which are being followed in respective SAIs. There will be enough opportunity for discussion of the presented issues which will also be very helpful for better understanding of the seminar contributions.

Presentations announced by the SAIs of Belgium, Bulgaria, the Czech Republic, Estonia, Hungary, Spain, and the European Court of Auditors

The workshop will examine quality in performance or „value-for-money“ audit. The workshop will cover the National Audit Office’s quality assurance procedures including: quality thresholds; internal and external reviews; how we assess the quality of published reports; and how we learn lessons for the future. There will be presentations from other countries on the principles of quality management, quality control and quality assurance procedures and a presentation on the Commission for the Assessment of Audit Quality, Bulgaria. We will introduce the NAO Value For Money standards, launched in May 2008. The Standard sets out best practice to which teams should adhere in order to produce consistently good quality Value For Money audit reports. There will be an opportunity for participants to ask questions, highlight issues they have experienced, and participate in a discussion about the common themes arising from the workshop.

Presentations announced by the SAIs of Bulgaria, Denmark, Turkey and the United Kingdom.



Wednesday, 29 April

**WORKSHOP SESSIONS**

09:00 – 11:00

**Workshop 3 (continued)**

**Technical issues in preparation of  
performance audits**

*Moderated by the SAI of the Czech Republic*

**WORKSHOP SESSIONS**

09:00 – 11:00

**Workshop 4 (continued)**

**Building quality into the performance audit  
process**

*Moderated by the SAI of the United Kingdom*

11:00 – 11:30

Coffee Break

**SUMMING UP SESSION**

11:30 – 12:30

Workshop conclusions

*Presented by individual moderators of the workshops*

12:30 – 13:00

Concluding remarks and evaluation of workshops

*Presented by the SAI of the Czech Republic*

13:00 – 14:00

Lunch

15:00

Guided tour of Prague

**Notice:**

The detailed programme of the seminar will be distributed separately.



## Biographies of Presenters

### **AARHUS Knut,**

is the Deputy Head of Performance Audit Department II (Office of the Auditor General of Norway) which has the responsibility for undertaking performance audits of 11 different ministries and subordinate units. He has gained experience in performance auditing as an auditor and manager since 2000. His special fields of interest include development assistance, the environment, and natural resources management.

### **BAK Søren,**

graduated in 1999 in Economics, Politics and Public Administration at the Aalborg University. He has been an auditor in Rigsrevisionen (National Audit Office of Denmark) since 2000. At the Rigsrevisionen's Performance Audit Department he specialises on examinations in the areas covered by the Ministry of Taxation, Ministry of Agriculture and Food, and Ministry of Defence.

### **BANFIELD Tim,**

joined the UK's NAO in 1988, having previously worked in local government, and took up his current position as a director in February 1999. He has specialised in the examination of defence acquisition issues for most of the last 20 years and has contributed to a wide range of reports. He was responsible for the NAO's work on the Millennium Dome and is the lead director for the F&CO. In 2006, he also assumed responsibility for the pan-Office Project Delivery Practice Network. He has an Honours degree in History obtained at the University of London and is a member of the Chartered Institute of Public Finance and Accountancy. He has had a variety of articles published in defence and project management journals and lectures on a range of courses.

### **BİNİCİ Şahin,**

is a principal auditor in the Turkish Court of Accounts. He participated in a twinning project with the UK's NAO in 2006 when he was a performance audit team member auditing air quality. He was also a member of the working group drafting the Turkish Performance Audit Manual under the guidance of the NAO. He also conducted a performance audit on construction projects financed from foreign loans. His team focused specially on light rail systems. He has translated many foreign documents into Turkish.

### **BUROVA Dora,**

is a chief expert in the Audit Methodology Department of the Bulgarian National Audit Office. Her previous work experience was in the Bulgarian Public Internal Control Financial Agency, which was responsible for the internal audit function in Bulgaria. In





general, she is responsible for the implementation of quality control measures within the audit process and for elaboration of the audit methodology.

**CLEUREN Herwig,**

is a performance auditor at the Netherlands Court of Audit, currently involved in PAs of development aid, carbon emission trading, and third sector organisations. His PA experience is based on internal assessments of sustainable development projects, in which he worked as a policy analyst. His fields of interests are development aid, environmental auditing, and public accountability and transparency.

**COLASANTI Ennio,**

received his degree in Economics and in Law at the State University “La Sapienza” in Rome. He has a long work experience at the Italian Corte dei conti, where he now works as a counsellor; he also worked as Senior Inspector of the Inspectorate General for Finance (Ministry of Economy and Finance). He participated on the work of the INTOSAI Committee on Accounting Standards (CAS), the advisors’ sub-committee on the IFAC-IPSAS (International Public Sector Accounting Standards), the Contact Committee’s Working Group on Common Auditing Standards and Comparable Criteria, or in the twinning project between the Ministries of Finance of Lithuania and Italy for setting up the accounting and internal audit systems in Lithuania. In 1993 – 1998 he was a member and President of the Board of Auditors in the Council of Europe, in 1998 – 2000 he worked for the Western European Union Assembly as a commissaire aux comptes.

**COURBAT Claude,**

received his Master degree in Political Science at the University of Oslo in 1984. He worked as a project manager in the Norwegian Ministry of Health, the Norwegian Statistical Office, and the Directorate General Public Health in Luxembourg. His actual position is an evaluator at the Swiss Federal Audit Office (since 2002).

**COŞKUN Arife,**

graduated in Economics and Finance and has a Master degree in Management from Ankara University. She joined the Turkish Court of Accounts in 1982. She has financial audit experience in many auditing fields such as health service, military service, Ministry of Finance, municipalities etc. In the last 12 years, she has been interested in performance audit. Recently she has dealt with three performance audit projects as a methodological adviser in the Performance Audit Unit besides conducting studies on Audit of Disaster Preparedness in the INTOSAI Working Group Accountability for and Audit of Disaster-related Aid (AADA). She collaborated on a report on public enterprises for the Public Enterprises Committee of the Turkish Grand National Assembly.

**DOBRÍKOVÁ Zora,**

graduated in 1977 at the University of Economics in Bratislava and continued with post-gradual studies at the Faculty of Law of the Comenius University in Bratislava



(completed in 1982). She started as an auditor in a state trade organisation, later became the Deputy Director for Economy of this organisation. After the change of political system she worked as quaestor (registrar) of the Comenius University in Bratislava for 12 years and since 2005 she has been the Vice-president of the Supreme Audit Office of the Slovak Republic.

**ERB Horst,**

has been working for the Bundesrechnungshof in the field of performance audits for more than 20 years. He started his career as an auditor of personnel management at the German Posts and Telecommunications, of state shareholdings and financial statements. Now he is a Senior Audit Director and a Member of the Bundesrechnungshof responsible for auditing and reporting guidance, budgetary law, federal debt, performance studies, and modernisation of public sector management. He is a member of the German Section of the International Institute of Administrative Sciences.

**FEHR Hendrik,**

is an economist with a PhD title from Hamburg University and professor title from German University for Administration Sciences in Speyer and Trier. Since 1976 he has been working for the EU (until 1984 at the Commission; since 1984 at the ECA in Luxembourg). For 12 years he was a head of division and since 2007 he has been a director. He has also long financial and performance audit experience in ERDF, Cohesion Fund, Internal Policy measures (e.g. research, transport, the environment, energy, education). He has produced more than a dozen special reports, many of them on performance aspects. Moreover, he has published many articles on public audit, performance audit, and related themes. He was a responsible director for the performance audit division „RT&D, Transport, Energy“. He is a lecturer and seminar organizer on various performance audit aspects both in-house and outside the ECA, a member of the American Evaluation Association, the Austrian OR Society, and the German Association of Business Sciences.

**GARCÍA DÍAZ Graciela,**

is an economist. She started her professional career in 1984, in the Treasury Department where she took part in the compilation of the Accounts Plan of Public Administration. Since 1991 she has been at the Spanish Court of Audit, where she worked in several departments, carrying out various audits. In 2005 she was appointed the Technical Assistant Director in the President's unit, where she accomplishes advisory work.

**KABÁTEK Štefan,**

has worked in the Supreme Audit Office for 6 years. He was appointed as Head of Performance Audit Unit in December 2006 after serving in the post of Head of Defence Unit from May 2005. From the beginning, he has specialized in performance audit approach which he applied when he was managing several audits at the Ministry of Defence. Recently, he has become more involved in the process of synchronizing the



Supreme Audit Office's methodology of performance auditing. He is a visiting lecturer in his area of expertise at the University of Defence in Brno.

**KALLEHAUGE Maibritt R.,**

joined the Rigsrevisionen's (National Audit Office of Denmark) Department of Performance Audit in 2005. Ms Kallehaug has a degree in Political Science from the University of Copenhagen. Her audit areas are defence and migration. She participated in recent performance audits such as were "The Danish Defence's EH-101 Helicopters" (published Sept. 2008) and "The Basis for a Possible Acquisition of Combat Aircraft" (published March 2009). Moreover, she is involved in the Rigsrevisionen's work on quality management and quality assurance procedures.

**KOSKINEN Mikko,**

is the Principal Performance Auditor of the National Audit Office of Finland. He works in a sector group that audits the administrative sector of the Ministry of Social Affairs and Health. His fields of interests cover the state grant system for local governments and other municipal issues. He is a member of an internal working group which concentrates on the issue of reporting the audits. Mr Koskinen's latest audit was related to the transparency of the state grant system for local government social welfare and health care services.

**LEE Urmet,**

has been working at the National Audit Office of Estonia as an audit manager since autumn 2006. The main policy areas he has been working on are public finance, financial control, public procurement, monetary policy, and foreign policy. He had been previously involved in quality management consulting and auditing as well as in managing the implementation of policy studies and analysis at the policy think-tank PRAXIS. He is a lecturer on strategic planning issues and management at Tartu University. Apart from strategic management issues, his special field of interest is civil service ethics.

**LUGINBÜHL Ueli,**

graduated from the University of Applied Sciences in Bern. He has been working as a project manager and evaluator at the Swiss Federal Audit Office since 1990. Among other, he has been involved in the following audits: audit on electronic warfare in the Ministry of Defence, audit on SWISSCOY action in Kosovo, livestock tracking and identifying system of control at the Veterinary Office, audit on development activities performed by the Swiss Agency for Development and Cooperation in Peru and Ecuador, inspection on value-added tax at the Federal Tax Administration, supervision activity of the Swiss Alcohol Board and an evaluation of the Kosovo repatriation assistance programme.

**MATALA-TALA Cynthia,**

is a team leader in the Audit Methodology and Support Unit at the European Court of Auditors. She is in charge of the review of the Audit Planning Memoranda prepared by the audit teams for both performance and financial audits. Cynthia also provides



methodological support to the Court's auditors. Since joining the Court in 2003, she has been involved in several performance and financial audits. Prior to joining the Court, Cynthia was an audit manager at PriceWaterhouseCoopers Luxembourg specialised in risk management. She is a graduate of the ICN Business School (Nancy, France) and a CISA auditor.

**MEYER Carsten,**

has been working for the Bundesrechnungshof (BRH) for 9 years. In the beginning he conducted audits in the area covered by the Ministry of Defence with the main focus on Public Private Partnership projects and performance audits. Now he works in the area of federal debt and financial assets. Besides this, he acts as an audit manager and leader of the BRH team which audits international organisations.

**MORAVEC Alfred,**

received his Master degree in Social and Economic Sciences at the University of Vienna in 1977. He started to work in the Austrian Court of Audit in 1979, in the Department for the Audit of Social Security Institutions. In 1991, he was appointed as the Deputy Director of this Department and in 2003 as the Director of the Department for the Audit of Social Affairs. Since the middle of the 1980s, he has developed a special interest in using benchmarks in performance audits.

**NÕMM Külli,**

joined the National Audit Office of Estonia 5 years ago and started as an auditor. After a year she became an audit manager responsible for managing and supervising the performance audits in the fields of education and research, culture and sports, and social affairs. Previously, she worked for the Constitutional Committee of the Parliament and Ministry of Justice. She is also involved in academic work. She obtained her BA and MA degrees in public administration, political science, and social policy at the University of Tartu, currently is continuing her PhD studies at the Tallinn University of Technology.

**NURMINEN Juho,**

is the Principal Performance Auditor of the National Audit Office of Finland. He works in a sector group that audits the administrative sector of the Ministry of Social Affairs and Health. His field of interest covers health care, with special focus on the financial aspects of health care. He is the Chairman of an internal working group which concentrates on directing the audits and planning the subjects of audits. Mr Nurminen's latest audit was related to medical rehabilitation.

**OGNYANOVA Polyana,**

is a jurist and currently a chief expert in the „Legal and methodology“ Directorate of the Bulgarian National Audit Office. Her duties include methodology of audit functions and preparation of audit reports (including performance audit), preparation of positions concerning public procurement procedures, and preparation of positions in connection with questions from auditors or different organizations.

**PAYNE Kirsten,**

joined the National Audit Office in 2002 after completing a degree in Mathematics and Statistics. She worked for three years on financial audit and gained membership of the Institute of Chartered Accountants in England and Wales in 2005. For the past four years Kirsten has specialised in value for money audit in the defence and health sectors. Kirsten has worked on a varied range of reports including “Ministry of Defence: Recruitment and Retention in the Armed Forces”, “Department of Health: End of Life Care” and is currently awaiting the publication of her most recent report “Ministry of Defence: Support to Major Operations” with fieldwork including trips to both Iraq and Afghanistan. Kirsten recently moved Departments and is currently examining the Department for International Development’s contribution to poverty reduction through education.

**PEDERSEN Thilde,**

is an auditor in the Department of Performance Audit at the Danish Rigsrevisionen where she has been working since 2007. Her audit areas are primarily education and research. Up till now, she has conducted two major studies of performance audits and is now commencing her third study. Moreover, she is deeply involved in the department’s efforts to improve its strategic planning of performance audits.

**SLYPER Amos,**

is the Deputy Director General of the State Comptroller’s Office of Israel. He is a head of a division which performs audits of government ministries, government owned corporations, universities and colleges supported by the state, and some other government agencies. This division consists of 5 departments and 44 professional auditors. His previous experience involves performance audit issues such as audited bodies achieving „value for money“ and reaching goals which were laid down. His special field of interest is the audit of higher education institutions and related issues.

**TASEVSKA Tanja,**

is the Assistant General State Auditor and Head of the Department of Performance Audit in the SAO of Republic of Macedonia. She has over 23 years of auditing experience. She is a certified IDI Training Specialist and Course Designer and is engaged as a professional trainer and course designer in educational and training activities within the SAO (both on financial as well as on performance audit). She is responsible for the performance audit functioning, planning for adequate resources and operational needs of the audit staff, monitoring of performance audit work, composing, reviewing and signing audit reports prior to publishing and presenting it to the relevant institutions and public. During the last 5 years, she has been responsible for the following performance audits: Telecom projects, national heritage, food safety, management and treatment of medical waste, reform on judiciary administration, Ministry of Interior (compliance with the EU regulation on personal documents, Ministry of Labour and Social Policy (performance audit on childcare and protection) etc.

**TÓTHNÉ KISS Katalin,**

is the Head of the Performance Audit Department of EU subsidies at the State Audit Office of Hungary (SAO). She is an economist, chartered accountant and tax consultant. She has





been working for the SAO for 10 years and has experience in carrying out performance audits on the use of EU subsidies (PHARE, ISPA, Cohesion Fund, Structural Funds). She is a permanent lecturer of in-house training courses. She strives to widen her performance audit related knowledge by joining the international co-operation of SAIs.

**TURKSEMA Rudi,**

is a performance audit expert of the Netherlands Court of Audit. As such, he advises colleagues how to conduct performance audits. He is also responsible for quality control policy of the Netherlands Court of Audit. He is a member of Inteval, the International Evaluation Research Group.

**VALKOVA Velislava,**

graduated at the University of National and World Economy (Economics and Management) with the specialization in Finance, Accounting and Control. Since 2007, she has been working in the Bulgarian National Audit Office as an auditor. During this period, she has participated in performance and financial audits. The last audit in which she took part was the performance audit of the Program "Development of railway infrastructure and combined transport" for the period 2006 – 2008.

**VAN LOOCKE Eddy,**

has been an audit manager in the Belgian Court of Audit since 2004. He is responsible for audit teams planning and conducting performance audits. He joined the Court in 1985 and after the Court was charged with the legal mandate to carry out performance audits in 1998, he focused his activities on this new mandate. During the last decade, he has conducted several performance audits as a project manager and he has frequently participated in peer reviews and audit supervising committees. He is also a member of the coordination committee of the Flemish Evaluation Society.

**VAŇKOVÁ Hana,**

has been working at the Czech Supreme Audit Office for 16 years. Since 1994, she has been acting as a manager of auditing teams in the Department for Agriculture and Environment and in the Structural Funds Department. From 2004 to 2007, she worked at the European Court of Auditors in Luxembourg where she got financial and performance audit experience in Structural Funds (ERDF, ESF), Cohesion Fund, and pre-accession programmes (ISPA, SAPARD). She also drafts comments and opinions on proposed legal regulations, especially those concerning the budget, accounting, and auditing activities. She is active in the Czech SAO's working group for the INTOSAI's "Sustainable Energy" project.

**VELLA Brian,**

has over 25 years of experience at the National Audit Office of Malta. From 2000 to 2006, he worked as the Personal Assistant to Auditor General and was in charge of EU-related and other international relations, as well as for organising events for the National Audit Office. Since July 2006, he has been the Assistant Auditor General for Performance Auditing. He is responsible for the performance audit function, planning for adequate resources and operational needs of the audit staff, monitoring





of performance audit work, and reviewing of relative reports prior to being published and presented to Parliament.

**ZAHRADNÍČKOVÁ Jana,**

has been working at the Supreme Audit Office in the Performance Audit Unit since 2008. She has a previous long-term experience from the non-profit sector in the Czech Republic where she worked on programmes focusing on building capacity in NGOs (funded by Trust for Civil Society) and participated also in the administration and assessment of granting programmes for NGOs – Transition Facility and Financial Mechanisms of EEA and Norway.



## List of Participants

### Participants

#### Austria

##### Der Rechnungshof (Austrian Court of Audit)

Mr Alfred MORAVEC, director, moravec@rechnungshof.gv.at

#### Belgium

##### Rekenhof / Cour des Comptes / Rechnungshof (Court of Audit of Belgium)

Mr Eddy VAN LOOCKE, audit manager, vanloockee@cckrek.be

#### Bosnia and Herzegovina

##### Ured za reviziju institucija BiH (Audit Office of the Institutions of Bosnia and Herzegovina)

Mr Danijel ČOLO, performance auditor, deni@revizija.gov.ba

#### Bulgaria

##### Сметна палата на Република България (Bulgarian National Audit Office)

Ms Dora BUROVA, senior expert, d.burova@bulnao.government.bg

Ms Polya OGNANOVA, chief expert, p.ognyanova@bulnao.government.bg

Ms Velislava VALKOVA, auditor, velislavakuzmanova@gmail.com

#### Cyprus

##### Ελεγκτική Υπηρεσία της Δημοκρατίας (Audit Office of the Republic of Cyprus)

Mr Chrysostomos NICOLAOU, senior audit officer, chrinifil@yahoo.gr

#### Czech Republic

##### Nejvyšší kontrolní úřad (Supreme Audit Office)

Mr Lukáš BERNATÍK, auditor-methodologist, lukas.bernatik@nku.cz

Ms Blanka BOLERAZKÁ, head of unit, blanka.bolerazka@nku.cz

Mr Kamil ČERNÝ, auditor, kamil.cerny@nku.cz

Ms Ilona DANIELOVÁ, auditor-methodologist, ilona.danielova@nku.cz

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## Practical Information

### Getting from the Airport

Transportation from **Prague Airport** to the hotel is not arranged by the organisers. We recommend to use public transport or to take a taxi.

### Public Transport

Bus connection between the airport and hotel is easy and convenient.

1. **Take bus number 119** which leaves from the airport (bus stops are located in front of both airport terminals) and go to the last stop (**Dejvická**). This bus ride takes around 25 minutes, depending on traffic.
2. Getting off the bus, the hotel will be located on your right hand side (1 minute walk). It cannot be missed.

For local public transport, passengers are required to buy tickets before entering the bus, tram and/or metro. **The Prague Public Transit Company** (Dopravní podnik hlavního města Prahy) operates information offices at the airport (in the arrivals hall of both terminals). Ticket machines are also located at the bus stop. You need to buy a standard 26 CZK ticket. Day and multiday tickets are available too.

You can buy a ticket from the bus driver too. This ticket costs 30 CZK – please be ready to pay the exact fare (drivers may not be able to return big amounts of change). Please note that a fee for transporting larger luggage is applied – you are obliged to purchase an extra ticket for 13 CZK.

### Taxi

The official taxi provider of Prague Airport is AAA Radiotaxi. Their cars are yellow and stand outside the arrival hall of Terminal 1 and Terminal 2. The journey to the hotel should not exceed 20 minutes (depending on traffic) and you should not pay more than 400 CZK.

If you plan to arrive to Prague by other means of transport (train etc.), contact us with further details, we will be glad to assist with local transport information.



## About the Hotel

The seminar takes place at the hotel where participants are accommodated.



**Address:**

Diplomat Hotel\*\*\*\*

Evropská 15

CZ – 160 41 Prague 6

Tel.: +420 296 559 111

Fax: + 420 296 559 215

[www.diplomathotel.cz](http://www.diplomathotel.cz)

The hotel is located in the district of Dejvice, right by the “Dejvická” metro station. The hotel has easy connection to the airport and city centre. The Prague Castle is within walking distance, the city center is accessible by metro in only a few minutes (Lesser Quarter and Castle District 2 stops, Old Town and Jewish Ghetto 3 stops, Wenceslas Square 4 stops).

Standard rooms are equipped with air conditioning, satellite and pay TV, mini-bar, hairdryer, direct-dial telephone with voicemail and high-speed internet.





## Welcome Desk, Seminar Secretariat, Contacts

The welcome desk will be set up for arriving participants on Sunday 26 April in the hotel lobby. Please contact the SAO staff to register and collect seminar materials. The welcome desk will be open from 2pm.

Important contacts are given below:

**Mrs Zuzana Holoubková**

telephone: (+420) 233 045 309

mobile phone: (+420) 724 007 044

email: zuzana.holoubkova@nku.cz

**Mr Radek Majer**

telephone: (+420) 233 045 176

mobile phone: (+420) 724 758 905

email: radek.majer@nku.cz

The Seminar Secretariat will be open in the days of the seminar on 27 - 29 April in the "Berlin" conference room. A computer with internet access will be available for all participants.

## Internet

All rooms offer fast internet access. The „plug-and-play“ system does not require any reconfiguration on your notebook.

The conference centre offers a wide variety of internet access - through telephone modem, ISDN modem, LAN card or wireless connection.

The hotel lobby, CD-Club restaurant, Café Klimt and the whole conference centre are equipped for the use of wireless high-speed internet access.

Please contact the hotel reception for more information about internet access (tel.: +420 296 559 172, [it@diplomahotel.cz](mailto:it@diplomahotel.cz)).

A computer with free internet access will be prepared for the use by seminar participants in the Seminar Secretariat (Berlin conference room).

## Meeting Costs

The SAO will pay for the conference rooms, technical equipment and services provided during meeting, working lunches, coffee breaks, and the social programme (welcome cocktail, dinner and guided tour).

Participants are expected to cover their travel and accommodation expenses as well as the services provided by the hotel on personal request (internet, fax, phone, individually requested copy service, mini-bar etc.).

## Currency

The currency of the Czech Republic is the **koruna (crown)**. The abbreviation used is **Kč**. One crown is divided into 100 hellers.



The euro has not been adopted in the Czech Republic, even if some (tourist) shops may accept the currency.

Major credit and debit cards are widely accepted. Exchange offices are located at the airport, at the hotel and throughout the whole city center.

## **Accompanying Persons**

No separate programme will be organised for accompanying persons. Accompanying persons are welcome to attend the welcome cocktail, dinner and guided tour.

For practical reasons, we ask participants to indicate the number and names of accompanying persons into the registration forms and to indicate whether they will attend the social events. This information is for the use of the organisers only. We thank you for your understanding and cooperation.



## Meals and Social Programme

Three working lunches on 27–29 April will be served in the hotel restaurant. Coffee breaks will take place in the foyer close to the meeting rooms.

A welcome cocktail will be held at the hotel on the eve of the seminar, on 26 April. Participants and accompanying persons are invited to attend.

The SAO invites all participants and accompanying persons for dinner on 27 April. Transportation to and from restaurant will be arranged. Informal clothes is recommended.

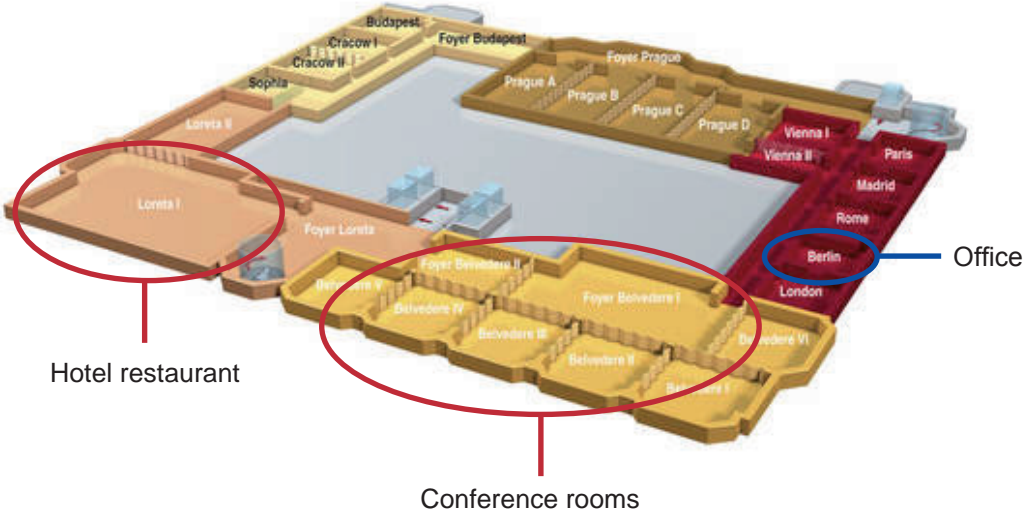
A guided tour of Prague will be organised after the lunch of the last day of the seminar. Transportation to and from the city center will be arranged. Please wear comfortable clothes, and comfortable shoes (the streets of Prague are still paved with stones). Please note that it may be raining.



# Conference Rooms

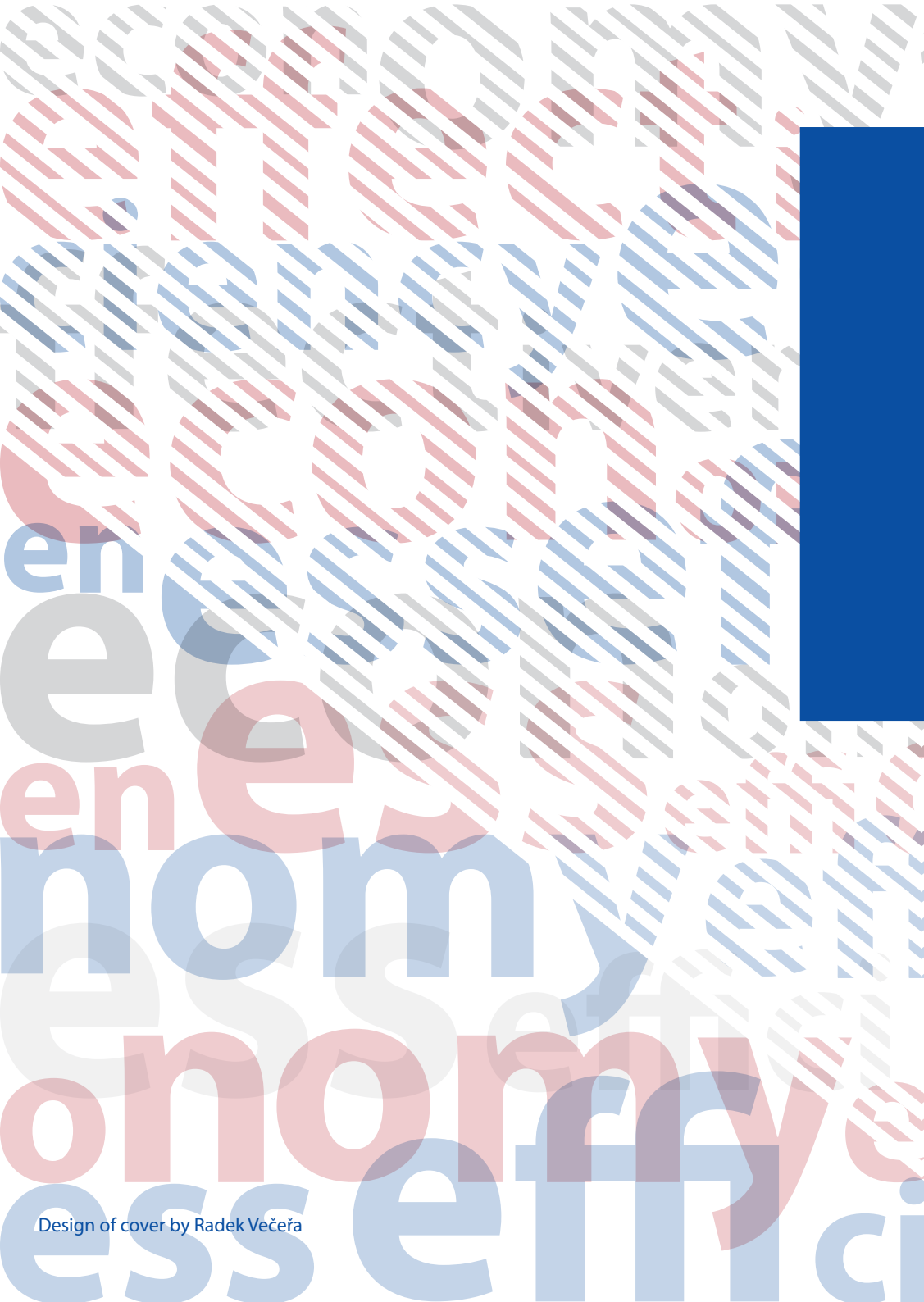
The meeting will be held in the conference area of the hotel on the second floor. The hotel has an orientation system on screens located around the hotel. Conference rooms will be equipped with microphones, a computer for presentations, and a dataprojector. The SAO staff will be ready to assist participants throughout the whole meeting.

For a better understanding, please see the conference room plan. The seminar will take place in the “Belvedere” conference rooms. The seminar secretariat will be in the “Berlin” room.



## Useful Vocabulary

English	Czech	English	Czech
Yes	Ano	I don't understand.	Nerozumím
No	Ne	Do you speak English/ German/French?	Mluvíte anglicky/německy francouzsky?
Please	Prosím	Please write it down.	Prosím, napište to.
Thank you	Děkuji	One	Jeden
Hallo (formal)	Dobrý den	Two	Dva
Hallo (informal)	Ahoj	Three	Tři
Goodbye	Na shledanou	Four	Čtyři
Excuse me	Promiňte	Five	Pět
Where	Kde	Six	Šest
When	Kdy	Seven	Sedm
How	Jak	Eight	Osm
Left	Vlevo	Nine	Devět
Right	Vpravo	Ten	Deset
Large	Velký	Eleven	Jedenáct
Small	Malý	Twelve	Dvanáct
Good	Dobrý	Thirteen	Třináct
Bad	Špatný	Fourteen	Čtrnáct
Near	Blízko	Fifteen	Patnáct
Far	Daleko	Sixteen	Šestnáct
Cheap	Levný	Seventeen	Sedmnáct
Expensive	Drahý	Eighteen	Osmnáct
Open	Otevřeno	Nineteen	Devatenáct
Closed	Zavřeno	Twenty	Dvacet
Entrance	Vchod	Twenty one	Dvacet jedna
Exit	Východ	Twenty two	Dvacet dva
Today	Dnes	Thirty	Třicet
Tomorrow	Zítřka	Forty	Čtyřicet
Yesterday	Včera	Fifty	Padesát
Day	Den	Sixty	Šedesát
Week	Týden	Seventy	Sedmdesát
Month	Měsíc	Eighty	Osmdesát
Year	Rok	Ninety	Devadesát
How much is...?	Kolik stojí...?	Hundred	Sto
What time is it?	Kolik je hodin?	Thousand	Tisíc
Where is...?	Kde je...?		



Design of cover by Radek Večeřa