



Working Group 1:

STRATEGIC PLANNING of PERFORMANCE AUDITS

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Timespan of the strategic planning

- Range between:
 - Continuous planning (Denmark)
 - 4-year strategic period (Estonia)
- Challenges:
 - Responsiveness
 - Robustness



Selection procedures

1. Monitoring process
2. Prioritization
 - Matrix (Turkey)
 - Integrated risk analysis
 - Workshops with stakeholders (Denmark)
3. Strategic plan
4. (Annual) working plans



Selection criteria

- **General Public:**
 - Issues of public concern
 - Financial significance/risk
- **Government Departments:**
 - Performance risks
 - Public sectors with low effectivity
- **SAI:**
 - Auditability
 - Effectiveness



Risk analysis

- Financial significance and risk
- Prioritizing topics
- Problems
 - Financial assessment is often difficult
 - Complexity of risks
- Advantages
 - More systematic than annual reports
 - More uniformity in the topic selection



Benefits of Strategic Planning

- More problem-oriented audit themes
- Better understanding of the purpose of our audits
- Increased added value of the SAI
- SAI as part of the solution



Challenges of the planning process

- Costs and benefits
- Difficult to pinpoint risks in advance
- Rigidity of the process
- Level of pragmatism/flexibility