

# Audit Questions

**E U R  S A I**

Training Event

Presentation Workshop 2

Developing Audit Questions

# Audit Questions

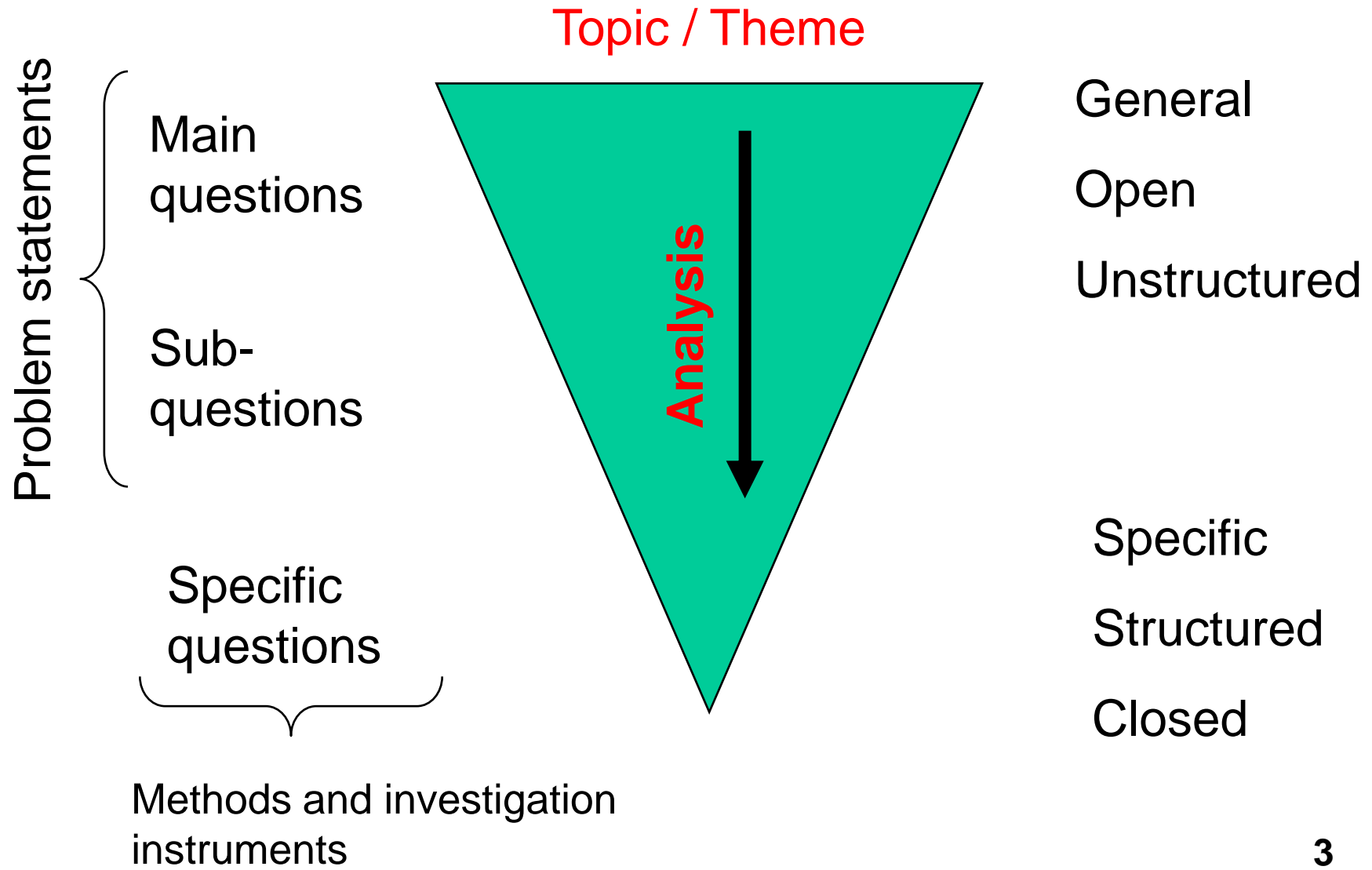
## 6 Presentations

Austria, Denmark, Norway,

Slovakia, Switzerland, United Kingdom

## 14 Supreme Audit Institutions

# Problem statements -> questions



# What characterises good questions

- Relevant and useful - in relation to purpose of evaluation or interview
- Good questions guide collection of information
- Formulated understandably and clearly, documented in writing
- Realistic and (empirically) answerable (-> evidence)
- Analytic and contain only one question
- Distinguish between facts and valuations
- Graded, not dichotomous “Only applies to problem statements!”
- Evaluative questions refer to valuation criteria
- Causal questions are grouped into logical blocks of topics

# Audit Questions

## Issue Analysis - NAO Approach

Subquestions should be

- Mutually Exclusive
- Collectively Exhaustive
- Closed Questions

# Audit Questions

Thank you

for

your attention