



STRATEGY

OF THE SUPREME AUDIT OFFICE (SAO)

2023–2027

WHO ARE WE?

WE'RE THE ONES WHO KNOW.

We audit government management of public funds at a highly professional and standardised level, which is how we know where and why funds are leaking from the state budget. We know where, when and why the state has managed taxpayer and EU revenues uneconomically, inefficiently and ineffectively. We describe misconduct and shortcomings in government administration at all levels – from conceptual and strategic plans to specific paid invoices. Our findings are therefore an indispensable source of information for the Chamber of Deputies in fulfilling its primary role of government oversight. They are an objective and irrefutable reflection of the work of ministries and their subordinate organisations. Finally, the SAO's conclusions are a source of information for journalists, stakeholders and the professional and general public and as such help establish the agenda of the public debate.



THE SAO IS PART OF
EUROSAI AND INTOSAI
– INTERNATIONAL
ORGANISATIONS COMPOSED
OF SUPREME AUDIT
INSTITUTIONS IN EUROPE
AND THROUGHOUT THE
WORLD.

WHAT DO WE WANT?

WE'RE THE ONES WHO WANT TO HELP.

Our objective is to make a major contribution to ensuring that our country manages the resources at its disposal for the benefit of its people. At the same time, we want state expenditures to be rational, to serve the goals the government has set and to form the basis for a healthy Czech economy now and in the future, which is why we want our audits to have a real and significant impact leading to improvements in the area that is audited. Our audits respond to important current social and economic challenges. At the same time, we wish to maintain perspective that enables us to target our audit activities correctly in terms of major trends and medium- and long-term risks in state administration. Our audits are irreplaceable – whether in terms of the volume of funds audited, the breadth of coverage of the issues audited, or the comprehensiveness of audit reports. In the coming years, our country will have to deal with a growing structural deficit, accelerating debt and the impact of the country's poor economic health on the lives of its citizens. In such circumstances, the role of our audits will be even more important and we want them to contribute to the sustainable development of public finances. We aim to steer our country towards sustainable development in the social, economic, and environmental spheres. We wish to contribute to environmental and climate protection through our activities and operations.



THE SAO HAS FULLY APPLIED SUSTAINABILITY PRINCIPLES IN THE CONSTRUCTION OF ITS NEW HEADQUARTERS WITH NET-ZERO ENERGY CONSUMPTION, GEOTHERMAL BOREHOLES, A GREEN ROOF AND PHOTOVOLTAIC PANELS.

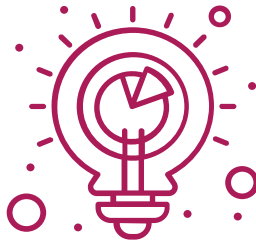
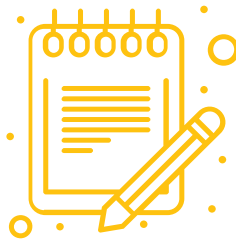
WHAT DO WE DO?



WE KNOW WHAT WE'RE DOING.

We are able to perform financial, performance and compliance audits professionally, objectively and using international auditing standards. As audit quality depends on the quality of auditors, we are building a team of skilled professionals who are required to strengthen their professional competencies continuously in training programmes. We also strive to provide our employees with maximum support in the form of the latest technologies, employee benefits and a quality work environment. We know how to lead by example, which is reflected not only in the innovative and award-winning construction of the SAO's new headquarters, but also in the constant pressure for maximum efficiency and economy in the Office's operations. The international context and the examples of good practice of our foreign colleagues significantly strengthen our audit work and the informational value of our findings. This is why international cooperation is key for us. In 2020–2024, we are chairing the EUROSAI organisation of 51 European Supreme Audit Institutions, we created the BIEP project, and we are participating in international projects and coordinated audits.

THE BENCHMARKING INFORMATION EXCHANGE PROJECT (BIEP) IS A PLATFORM FOR INTERNATIONAL SHARING OF GOOD PRACTICE, METHODOLOGIES AND EXPERIENCE.



WHAT ARE OUR VALUES?

IMPACT

The aim of our audits is to remedy the shortcomings that are identified, which ultimately means better government service to its citizens. We provide public budget authorities with deep, balanced and critical insight into the areas they manage, allowing them to respond in an informed way and implement fiscally responsible and sustainable solutions.

PROFESSIONALISM

Our audits are on a high professional level and comply with international and internal auditing standards and methodologies. Thematically, they respond to current issues and problems and knowledgeably describe long-term trends and medium- and long-term risks. Nevertheless, we continue to work on improving the quality of audits and streamlining the process of their creation. Our people are experts who undergo continuous professional training and are equal partners to the representatives of the institutions that are audited. We cooperate with the international audit community and numerous Czech professional associations.



OPENNESS

We share the results of our audits not only with our main partners, the Chamber of Deputies and the Government, but also with the professional and general public, including the media, in the appropriate language and scope and through the proper communication channels for the specific group. We take suggestions from citizens into account when preparing the audit plan and in many cases the audit reports contain freely available datasets and interactive data annexes. We also communicate information about the SAO's operations as openly as possible, with examples including the 'click budget', publicly available open datasets and detailed information about the construction of our headquarters. Looking for new communication channels and strategies is a natural part of our work, because without effective presentation of audit findings, their impact is significantly reduced.

SUSTAINABLE RESPONSIBILITY

We strive to be an attractive employer that offers its employees opportunities for professional growth, interesting benefits and a friendly environment that emphasises the need to balance family and professional life. And naturally, we respect ethical values, which are summarised in the Office's binding Code of Ethics. Our people work in a new, modern building designed with the basic principles of sustainability and therefore social, economic and environmental responsibility in mind. We also apply these principles in the day-to-day operation of the Office. We respond to the challenges of the times – for example, with charitable or in-kind support.

STRATEGIC GOALS

WE WILL INCREASE THE IMPACT OF OUR AUDITS

WE WILL BE A SECURE OFFICE



WE WILL BE A 21ST-CENTURY OFFICE

WE WILL BROADEN THE OFFICE'S COMMUNICATION

WE WILL INCREASE THE IMPACT OF OUR AUDITS

HOW DO WE ACHIEVE THIS?

1. Modification of the process of creating audit reports in order to better link the initial phase of the audit to its final product

- By 2026, we will have created a new system that allows dynamic monitoring of the status of the implementation of audit activities.
- By the end of 2024, we will have developed an analytical tool that enables risk detection by analysing data in the SAO's data warehouse, thus improving the targeting of audits at the very outset of their planning. By the end of 2026, we will have introduced the positions of department data analysts at the SAO.
- Audit reports will be more understandable and accessible to readers thanks to the increased use of modern methods for visualising audit reports. The goal is for at least one-third of audit reports to contain an interactive display of audit data and outputs by 2027. Among other things, this will allow us to enhance the graphic performance of the virtual desktop infrastructure.
- We will further develop our BIEP data- and information-sharing platform, which is currently used by 51 countries and more than 600 auditors. By 2027, we will have increased the number of contributions in existing or new topics for international comparison by 20%. The aim is to use this information source for international comparison in our audit reports and to identify good practice criteria.

2. Strengthening follow-up processes after the end of audits

- At least 50% of our audits completed in 2027 will monitor, among other things, the audited entities' compliance with measures adopted to address identified shortcomings from previous SAO audits.
- We will prepare our audits so that follow-up steps to remedy shortcomings include all the measures related to the subject of the audit across the entities that are audited.

3. Intensification of cooperation between SAO departments

- By 2027, we will have a communication tool in place to enable interdepartmental sharing of topics and risks suitable for audits.
- By 2025, we will have introduced regular methodological consultations that will result in better targeting and performance of audits and more transparent outputs.

4. Establishing and deepening cooperation with academia and other institutions

- By 2027, we will have concluded three memoranda of cooperation with universities to strengthen the analytical work of the Office.
- By 2027, we will have concluded three memoranda of cooperation with state institutions to increase the impact of audits through the exchange of data and experience.

WE WILL BE A SECURE OFFICE

HOW DO WE ACHIEVE THIS?

1. Cybersecurity

- By 2027, we will have implemented the requirements of the new Cybersecurity Act applicable to regulated services provided.
- By 2027, we will have implemented the requirements of new EU regulations, e.g. eIDAS 2.0.
- By 2026, we will have repeated the penetration tests of our information system.

2. Preparing the Office for unprecedented situations

- By 2027, we will have resolved the status of the Office in times of crisis.
- By 2027, we will have resolved the issue of the 'backup crisis workplace'.
- By 2027, we will have updated our crisis plans for unprecedented situations.

WE WILL BE A 21ST-CENTURY OFFICE

HOW DO WE ACHIEVE THIS?

1. Ethical values and internal culture

- By the end of 2023, we will have updated the SAO Code of Ethics.
- In 2024, we will launch Code of Ethics trainings focused, among other things, on strengthening critical thinking and information literacy.

2. Use of AI

- By 2027, we will be actively using artificial intelligence to search for and process information in unstructured data.

3. High standard of quality control

- By mid-2024, we will have decided on the form of the external evaluation of the quality of our activities. This assessment will be concluded by the end of this strategic period.
- By the end of 2025, we will have launched a 'Management Academy' to expand the current range of professional courses we offer to our managing employees.
- By the end of 2025, we will have launched an expanded programme of cyber security training for key positions.

4. High standards of cost-effective management

- By the end of 2023, we will have conducted an extraordinary audit of the efficiency of our processes and activities with the aim of their optimisation. By the end of 2025, we will have implemented the recommendations of the audit and made any necessary organisational changes.
- By the end of 2025, we will have launched a competition for the supplier of the economic and administrative information system of the Office.
- By the end of 2025, all forms will be available in electronic form.

5. Long-term sustainable responsibility

- By 2027, the share of electric and hybrid vehicles in the Office's fleet will be at least 15%.
- By the end of 2024, we will have commissioned a photovoltaic unit on the roof of the new SAO headquarters with a total capacity of up to 50 kWp.
- By the end of 2024, we will be supporting electromobility by installing two fast and ten slow EV chargers.
- From 2024 onwards, we will exclusively use water from the rainwater retention tank for irrigating the green areas on the ground level of the Office headquarters.
- By the end of 2025, we will have placed honeybee or bumblebee hives on the green roof of the Office.

- We will support the eco-education of the children in the playgroup, who will be given a composter in the playgroup garden for their own use by the end of 2024.
- In keeping with the principles of socially responsible public procurement, we will require suppliers and subcontractors to ensure legal employment, fair working conditions and an adequate level of occupational safety for all persons throughout the timeline of the strategy, including the promotion of environmentally-friendly and circular solutions.

6. Attractive employer

- By 2027, we will have increased the number of themed events for employees and their families to 10 per year.
- We will keep employee turnover below the average annual employee turnover rate in the Czech Republic.
- As part of our systematic staff training, we allow our people to attend external training on a chosen topic once every two years.
- In 2024, we will launch a pilot project based on a guaranteed remote working option of one day per week while maintaining productivity, respecting the terms of the remote working contract and taking into account the type of agreed work.
- By 2025, we will have evaluated the possibility of introducing paid personal leave.



7. International cooperation

- By June 2024, we will have successfully completed the Presidency of EUROSAI and transferred it to Israel's Supreme Audit Institution.
- By 2026, we will have merged the EUROSAI databases and enhanced them with a semantic search engine.
- We will run the inclusiveness project during our three-year membership of the EUROSAI Governing Board. Among other things, this project aims to identify the barriers that need to be removed in international cooperation in EUROSAI.
- Throughout the strategic period, we will be an active member of the control bodies of international organisations, e.g. EUROCONTROL, etc.
- By 2027, we will have sent representatives to at least six international working groups.

WE WILL BROADEN THE OFFICE'S COMMUNICATION

HOW DO WE ACHIEVE THIS?

1. Communication tailored to targeted groups

- By the end of 2024, we will have launched the Office's new website.
- In the presentation of SAO outputs, we will strengthen the use of game elements and game principles in external communication to make our outputs more attractive to the general public. By 2027, at least a quarter of the Office's outputs will contain these elements.
- We will focus on the wider use of audio and video formats in communication. In 2027, they will be part of most of our outputs.
- We will intensify media and presentation training for managers and other staff who publicly present the work and outputs of the Office. From 2024, each of them will undergo this training at least once every two years.

2. Building the Office's reputation through professional events

- By the end of 2024, we will have organised a 'Student Hackathon', which will build on our successful 'Hack the State' project.
- By the end of 2026, we will have launched the 'SAO Academy' project to raise awareness of the SAO and its expertise and job opportunities among university students.



- We will introduce new forms of communication with stakeholders.

3. Unified visuals and precisely controlled communication

- We update our communication and crisis communication strategy every year.

- By the end of 2023, we will have updated the SAO visual style.



Czech Republic
Supreme Audit Office