



European Academy
for Taxes, Economics & Law

Ensure high quality of the
performance auditing process
in your institution!

Performance Audit in the Public Sector

Planning, Preparing and Carrying out Value for Money Audits

European Seminar
19th - 20th April 2012, Berlin

With Experts from:

- **Internal Audit Service, European Commission**
- **Swedish National Audit Office**
- **Office of the Auditor General of Norway**

Brochure

Performance Audit in the Public Sector

Sound financial management audit is key to assure public accountability

In the current times of tight public budgets, public administrations must achieve their goals in the most effective, efficient and economical way. This can be measured by undertaking professional and comprehensive performance audits. These audits can be fully independent of other audits or parts of them. Thus, performance auditing in the public sector has nowadays become one of the most important responsibilities of auditors besides their traditional responsibilities in regard to financial audit. In these challenging economic times, characterised by an increased accountability for public spending of the taxpayer's money, the significance of performance audit will further grow. It is important for all public institutions in Europe to learn how to carry out such audits and how to profit from their results in the best possible way.

There is no universal approach on performance audit

The scope of performance audits depends very much on the subject of audit and it has to be planned from case to case differently. This turns out to be especially challenging for auditors. They have to determine which issues are to be audited, how exactly to undertake performance audits and on the basis of what data. The use of tools, techniques and guidelines developed especially for performance auditing can facilitate the work of performance auditors in a significant way.

Who is this seminar for?

All internal and external auditors, controllers, evaluation officers, audit methodologists, audit statisticians, financial managers, quality managers, policy makers, audit experts and other professionals from Supreme Audit Institutions (SAIs) and public administrations on European, national and regional level as well as international organisations, who carry out or plan to carry out performance (value for money) audits, especially from the following departments:

- Internal Audit Department
- Performance Audit (Value for Money Audit) Department
- Internal Revision Department
- Controlling Department
- Evaluation Department
- Performance Assessment Department
- Quality Management Department
- Financial Management Department
- Compliance Department

Private audit companies working with and for the public sector





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What will you learn at this workshop?

- What are the concept, purpose and benefit of performance audits?
- What kind of skills should performance auditors have?
- What are the practical aspects and challenges in the work of performance auditors?
- How to identify and select the most relevant performance audit topics?
- How to plan, prepare and organise performance audits?
- What is a design matrix?
- How to set performance indicators and performance criteria?
- How to develop audit questions and sub-questions and how to develop audit tasks to answer them?
- What is the methodology for undertaking performance audits?
- What are specific issues and areas of performance audits?
- How to measure performance in difficult fields?
- How to use control measures?
- How to use audit findings?

YOUR SPECIAL BENEFIT:

We encourage you to send in your particular questions and indicate which parts of the agenda are particularly important for you!

Please send your questions to
coordination@euroacad.eu

„Professional and very useful“

Lajos Emesz, Public Internal Control Officer, Ministry for National Economy, Hungary

Your benefits

- Deepen your knowledge about performance auditing and improve your professional skills
- React to the challenges of public administration in times of budget cuttings: modernise and optimise your audit process and ensure the taxpayer's money is well spent by undertaking performance audits
- Increase the quality of your audits
- Be a didactic auditor – raise criticisms and recommendations at the right time to ensure that the taxpayer's money is spend in the best possible way
- Keep sustainability of the public sector in times of budget cuttings
- Benefit from best practice reports and case studies from experts already using performance audits successfully
- Discuss your challenges with our experts and receive practical tips and tricks how to proceed
- Network and exchange experiences with our experts and other professionals working in the field of performance audit from all across Europe



PROGRAMME DAY 1

Performance Audit in the Public Sector

8.30-9.00

Registration and Hand-out of Seminar Material

9.00-9.05

Opening Remarks from the European Academy for Taxes, Economics & Law

9.05-9.30

Welcome Note from the Chair and Introduction Round

- Expectations of the participants
- What are common questions and problems?

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

9.30-10.20

Performance Auditing – an Introduction

- The origin and development of performance auditing
- Objectives, features and principles
- The performance audit process
- Implementing performance auditing

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

10.20-10.35

Discussion Round

10.35-11.00

Coffee Break

11.00-11.45

Performance Auditing – Identifying Topics

- The concept of the three Es
- Cases of performance auditing
- Ways of identifying topics to audit

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

11.45-12.30

Identifying Auditable Problems

- Group assignment
- Group work
- Presentation of the results

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

12.30-13.00

Discussion Round

13.00-14.00

Lunch Break



TONY ANGLERYD

Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

With more than 25 years experience of Performance Auditing as Manager and Senior Advisor at the Swedish National Audit Office, several years experience of Program Evaluation at the Swedish Financial Management Authority and many years experience of consultancy work in Public Administration Reform Projects in various countries, Mr. Angleryd is a leading international expert in Performance Auditing, Monitoring and Program Evaluation.

He has written a large number of books and reports, covering various issues such as financial management, government administration policies, and program evaluation and monitoring, and he has also prepared the first global standards and guidelines for performance auditing. Mr. Angleryd has a long experience of international work and capacity building activities in the area of performance auditing.





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14.00-14.45

Performance Auditing - Designing

- Planning and designing performance audits
- What is a design matrix?
- Audit criteria

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office

14.45-15.10

Coffee Break

15.10-16.45

Preparing a Design Matrix

- Group assignment
- Group work
- Presentation of the results
- Lessons learned and how to move on

Tony Angleryd, Senior Advisor and former Assistant Auditor General, Swedish National Audit Office



16.45

End of Day One

“Very important and successful seminar, useful for my job”

Plamen Bonev, Financial Controller, Ministry of Transport, Bulgaria

PROGRAMME DAY 2

Performance Audit in the Public Sector

9.00-9.15

Welcome Note from the Chair and Brief Review of Day 1

Anne Heyerdahl, Assistant Director General, Office of the Auditor General of Norway

9.15-10.00

Methodology of Performance Audits

- Determining data sources and collection methods: Different methods and techniques depending on the audit questions
- How do we determine if data is reliable?
- Collecting information

Anne Heyerdahl, Assistant Director General, Office of the Auditor General of Norway

10.00-10.15

Discussion Round

10.15-10.45

Coffee Break

10.45-12.15

Planning the Right Use of Methodology

- Group assignment
- Group work
- Presentation of the results

Anne Heyerdahl, Assistant Director General, Office of the Auditor General of Norway



12.15-12.30

Discussion Round

12.30-13.15

Challenges and Possibilities – Examples from Performance Audits in Norway

- Challenges of studying productivity and effectiveness
- Problem oriented auditing
- Performance auditing in political environments

Anne Heyerdahl, Assistant Director General, Office of the Auditor General of Norway



13.15-13.30

Discussion Round

13.30-14.30

Lunch Break



ANNE HEYERDAHL
Assistant Director General,
Office of the Auditor General
of Norway

Anne Heyerdahl is currently Assistant Director General with the Office of the Auditor General of Norway. She has worked in the Performance Audit Division at the OAG of Norway since 2003, and in the Methodology Division for performance auditing since 2005. Ms. Heyerdahl is an experienced advisor with comprehensive training in issues relevant to performance auditing. She has carried out several performance audits on a variety of different subjects. In her current position, she advises projects on design and methodology, develops guidelines and is an instructor at courses in issues related to design and methodology. She is currently a board member of the Norwegian Evaluation Association.



14.30-15.15

Auditing the Performance of an EU Spending Programme

- Political context: need for enhanced accountability of the EU funding
- Mandate of European institutions in regard to performance audit
- Organisation of the European Commission to assess performance (financial regulation, internal control standards, annual management plans, annual activity reports)
- The life-cycle of a spending programme and the controls (preparation, implementation, closure and management)
- Controls associated with each step (defining objectives and needs, assessing impacts, setting indicators, targets and milestones, evaluating outcomes, reporting to management)
- Conclusions and lessons learnt

René Scholzen, Internal Auditor, Internal Audit Service (IAS), European Commission

15.15-15.30

Discussion Round

15.30-16.00

Coffee Break

16.00-16.45

Auditing the Performance of a Core Activity of the European Commission

- Monitoring the implementation of EU law: a time and resource-consuming core activity of the European Commission as 'guardian of the Treaties'
- Applying performance measurement to legal issues (risk-based transposition plan, measuring throughout time between steps of the procedure, prioritising, monitoring performance against targets, increasing flexibility in the decision-making process)
- Conclusions and lessons learnt

René Scholzen, Internal Auditor, Internal Audit Service (IAS), European Commission

16.45-17.00

Discussion Round

17.00

End of Seminar and Hand-out of Certificates



RENÉ SCHOLZEN
Internal Auditor, Internal Audit Service (IAS), European Commission

René Scholzen is Internal Auditor in the Internal Audit Service of the European Commission since 2006.

His responsibilities include carrying out performance audits, financial audits and system audits such as the implementation of EU Law and the reorganisation of services. Prior to this, René Scholzen worked in the European Commission as a Legislative Coordinator in the Directorate-General for Energy and Transport (2000-2005) and as an IT-Developer in the Directorate-General for Competition (1997-1999).



“Professional speakers, interesting topics and professional coordinating persons. Thank you.”

Algirdas Pupkus, Internal Audit Department, National Paying Agency under Ministry of Agriculture, Lithuania

ORGANISATIONAL MATTERS

Performance Audit in the Public Sector

Date of Event

19th - 20th April 2012

Booking Number

S-433

Event Language

The event language will be English.

Event Price

1389,- Euro, excl. German VAT (19%)

The above price covers the following:

- Admission to the seminar
- Hand-out documents
- Soft drinks and coffee/tea on both event days
- Lunch on both event days

Booking Modalities

It is recommended to book soon as seats are limited. For organisational matters, we kindly ask you to complete the booking form in capital letters.



BOOKING

Fax: +49 (0)30 802080-250

E-mail: booking@euroacad.eu

Phone: +49 (0)30 802080-230

For online booking please visit our website: www.euroacad.eu

Contact

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(Programme is subject to alterations)

Event Location

Arcotel John F

Werderscher Markt 11

10117 Berlin, Germany

Phone: +49 (0)30 2888 6578 95

E-Mail: reservation.johnf@arcotel.at

Internet: www.arcotel.at

Please contact the hotel directly and refer to the "European Academy for Taxes, Economics & Law" in order to benefit from a limited room contingent at a special price. Please book as soon as possible. Of course you can always look for an alternative hotel accommodation.



NOTE

Please note, you can register as many delegates as you wish (except, the seminar is fully booked). You only need to copy this formular for as many persons you wish.



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BOOKING

BOOKING NUMBER: S-433(DM)

19th - 20th APRIL 2012, BERLIN

Herewith we register the following persons for the Seminar: "Performance Audit in the Public Sector"

Delegate 1
 Ms. Mr.

First name _____ Last name _____ Phone _____
 Department _____ Fax _____
 Job position _____ E-mail _____
 Your organisation _____
 Street _____
 Postcode / City _____
 Country _____

Delegate 2
 Ms. Mr.

First name _____ Last name _____ Phone _____
 Department _____ Fax _____
 Job position _____ E-mail _____
 Your organisation _____
 Street _____
 Postcode / City _____
 Country _____

Delegate 3
 Ms. Mr.

First name _____ Last name _____ Phone _____
 Department _____ Fax _____
 Job position _____ E-mail _____
 Your organisation _____
 Street _____
 Postcode / City _____
 Country _____

Invoice organisation

To the attention of _____
 Street _____ Phone _____
 Postcode / City _____ Fax _____
 Country _____ E-mail _____

In case of registration of more than one delegate - do you prefer: single invoice? collective invoice?

With my signature I confirm my registration and accept the General Terms and Conditions as legally binding.

I herewith agree to receive further information from the European Academy for Taxes, Economics & Law

NOTE

Only Valid with Signature and Stamp

Place, Date

Authorised Signature and Stamp



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1. Area of Application

The following terms and conditions settle the contractual relationship between conference participants and the European Academy for Taxes, Economics & Law Brauner Klinenberg GmbH [referred to as "European Academy for Taxes, Economics & Law" in the following]. Differing terms and conditions, as well as, other settlements and/or regulations have no validity.

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A registration can be made via internet, mail, fax, or email. The registration is considered granted and legally binding if not rejected by the European Academy for Taxes, Economics & Law in writing within seven (7) days after receipt of registration. The registration will be supplemented by a booking confirmation via email. Partial bookings are only valid for seminars designed in modules.

3. Service

The course fee covers the fee per participant and course in € net, subject to current German VAT. It includes training course documents as per course description, a lunch meal/snack and refreshments during breaks, as well as, a participation certificate.

The European Academy for Taxes, Economics & Law has the right to change speakers/instructors and to modify the course program if and where necessary while maintaining the overall nature of the course. All registered participants will be notified in case of a course cancellation due to force majeure, due to speakers' preventions, due to troubles at the chosen location or due to a low registration rate. Course cancellation notification due to a low registration rate is issued no later than two (2) weeks before the course date. Course fees are reimbursed in the cases listed above; however, reimbursement for travel expenses or work absenteeism is only granted in cases of intention or gross negligence by the European Academy for Taxes, Economics & Law. Any reimbursement of travel expenses are to be considered as an exceptional goodwill gesture and form no future general obligation. In case of disturbances and/or interruptions, the European Academy for Taxes, Economics & Law commits itself to solve or limit any problems that might occur in order to maintain and continue the course as planned.

4. Payment Date and Payment, Default of Payment

Payment of the course fee is payable immediately upon receipt of invoice. Where payment is not received or lacking clear assignment to a participant prior to commencement of the course, the European Academy for Taxes, Economics & Law may refuse the relevant participant's participation in that course. The course fee, however, is still due immediately and can be claimed as part of a dunning procedure or legal action. In accordance with BGB §247 (1), in case of default of payment within the stipulated time period, default interest on arrears of at least 5% above the ECB base rate is due and payable. The European Academy for Taxes, Economics & Law can claim higher damage for delay if and where proven. Equally, the participant may prove that a damage has not occurred or has had less effect than estimated by the European Academy for Taxes, Economics & Law.

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- 30 days or more prior to commencement of the course: service charge of 80,00 € net, subject to current German VAT, payable immediately, course fee will be reimbursed,
- two (2) weeks to 30 days prior to commencement of the course: 50% of course fee net, subject to current German VAT, payable immediately,
- non-attendance or cancellation less than two (2) weeks prior to commencement of the course: 100% of course fee net, subject to current Germany VAT, payable immediately

The European Academy for Taxes, Economics & Law gladly accepts without additional costs a substitute participant nominated in case of a cancellation if the substitute participant is registered at least three (3) days prior to the commencement of the course. Neither cancellation of a specific module/part of the course or substitution per module/per day is possible.

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8. Applicable Law, Place of Jurisdiction, Place of Performance

All cases shall be governed and construed in accordance with German law to the exclusion of the UN Sales Convention. As far as legally admissible, place of performance and place of exclusive jurisdiction shall be Berlin, Germany.

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