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## Article

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# Comparison of Selected Elements and Processes within the Activity of European SAIs

*Jan Buček\**

## **Abstract:**

The study reveals that unlike SAIs from more affluent countries, the majority of SAIs from poorer countries opt to include in their audits more frequently also elements of the international comparison. The paper also brings attention to the fact that about half of the examined SAIs adopted indicators taken over from the audited entities less frequently, since the audited entities usually did not monitor or evaluate the given area. Half of the examined SAIs also provide no independent assurance that the performance indicators published by the audited entities are reliable. In addition, only a minority of the performance audits that assess the economy and effectiveness also get about to address – at least in general terms – the level of efficiency. The authorial recommendation leans towards boosting the SAIs' transparency concerning the review and publication of the implementation of their recommendations, focusing especially on the implementation side that relates to key audit recommendations. From the methodology perspective, the study makes use the questionnaire survey, the governed structured interview, content analysis of documents and comparison as the research methods.

**Keywords:** SAI; Audit Action; Audit Report; Impact of Audit Activity; External Audit.

**JEL classification:** H83; M42.

## **1 Introduction**

The presented paper aims to provide an overview of selected elements and activities within the compared Supreme Audit Institutions (hereinafter referred to as “SAIs”), specifically concerning the areas related to staffing the audits, their planning and focus, and further to explore the methods of securing and processing the audit evidence, aspects of the performance audits, the domain of the settlement of objections from the audited entities, and finally also the area of monitoring the impacts of audits and publishing audit reports. The main aim of the analytical-comparative approach across these selected areas should be the formulation of specific recommendations, which should be the main added value of the article.

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The paper is structured as follows. Section 2 presents the literature review and theoretical framework with a particular focus on the international comparison of SAIs. Data and the adopted methods are in turn described in Section 3. In the section that follows, the paper presents the results related to the previously specified areas along with a short subchapter devoted to the discussion, followed by the concluding Section 5 with certain recommendations.

## **2 Theoretical Framework and Literature Review**

The role and impact of the activities of SAIs were already dealt with in many studies, including the comparisons of selected SAIs (*e.g.* Pollitt and Summa, 1997; Pollitt *et al.*, 1999; or Pollitt, 2003). The emphasis in recent decades has been on the performance elements or financial impacts of audits themselves, where the previous authors (*e.g.* Lonsdale, 1999; 2000) have already identified the ways to evaluate the SAIs. According to Bonollo (2019), the research on the outputs of SAI activities has focused mainly on the performance audits, but significantly less so on the financial audits. In this regard, the study by Torres *et al.* (2016) asks whether are performance audits useful at all, and ultimately identifies two main ways in which their recommendations may have an impact. These are, in turn, the German way based on parliamentary actions, and the Anglo-American way focused on audit actions and the follow-up processes.

However, there are not many relevant studies comparing SAIs in specific areas. One such study that was more complex in its time regarding the roles of the SAIs within the EU was that by the UK SAI (National Audit Office, 2005). It offered clear information on the SAIs, such as their competencies, structure, history, or audit activities. Among other things, this work also aimed to stimulate the debate and discussion on the development of the roles of SAIs. A few years earlier, an article was published by the World Bank dealing with the basic elements and functions of the SAIs (Stapenhurst and Titsworth, 2001). Here, its authors among the limitations of the SAIs mention *e.g.* the lack of experienced and qualified staff, which according to the study represent a serious problem for many SAIs, or the lack of adequate monitoring and follow-up of audit findings. Probably the most recent comparative study, respectively an index, has been published in 2021, again by the World Bank. This index includes in total 118 SAIs and assesses their independence (World Bank, 2021).

Some of the most comprehensive and probably also up-to-date information concerning the European Union SAIs that relate to their organisation, mandate, budget, audited entities, key legislation, and the relationship with their respective national parliaments and governments are provided in the 2019 Handbook of the European Court of Auditors (hereinafter referred to as “ECA”). In the same year,

a study was published (Stašová, 2019) which attempts to evaluate the performance of SAIs within the Group V4 (Slovakia, the Czech Republic, Hungary and Poland). Although this study sought to compare the burden on auditors over a selected period, it derived the actual burden from the number of audited entities per auditor in the given year. However, this indicator itself contains many difficulties (*e.g.* the different breadth and depth of audits for the given audited entities between individual states and SAIs, respectively).

Another, related issue is the financial prominence of the audited bodies. Following a decision on the part of the given SAI, some important bodies (such as the ministries) might get under-audited while other institutions, due to their importance or significance, may stay over-audited. This fact has been also shown by *e.g.* Adi and Dutil (2018). The work by González *et al.* (2008), which examines both the measurement of the SAIs impacts and the procedures used to determine these activity impacts, is a bit older but still relevant in its aim to analyse the tools adopted by the SAIs to evaluate the impact of their activities. Based on the analysis of the selected annual reports, the authors came to individual findings within the compared SAIs and ECA. One interesting finding in this respect was that some of the SAIs carry out a close follow-up of their recommendations (in terms of the responses by auditees), while others in this regard do not provide any further information.

The key domestic work that focuses on the public sector's audit and includes, among other things, also issues of the Czech and Slovak SAIs, is the 2010 work by Czech and Slovak authors (Nemec *et al.*, 2010). This work gets actually followed also by Buček (2019; 2021). Among other things, this work draws attention to the fact that in practice there get performed only formal audits which provide no further information on the efficiency and effectiveness of the resources' allocation. The underlying reason is the fact that at the time the study was undertaken, the public sector lacked built-in system procedures and tools that would allow for monitoring of the aspects of the efficiency and effectiveness linked to the expended resources.

However, some works or studies still compare the SAIs or their selected groups mainly based on a questionnaire survey. Once every few years, such surveys are carried out, for example, by certain regional organisations of the INTOSAI World Supreme Audit Institutions (*e.g.* EUROSAI) or by INTOSAI itself. The goal of such a survey can be, for example, to measure the progress in the performance and capacities of the SAIs (INTOSAI Development Initiative, 2021). Data obtained from the surveys that include the SAI-related issues can also be found in the surveys from the International Budget Partnership, *e.g.* Open Budget Survey (International Budget Partnership, 2018) or in some OECD reports that focus on the SAI issues, *e.g.* mini survey by OECD (2014). Tab. 1 lists the number of articles retrieved from the Scopus and Web of Science database which relate to the issue of SAIs; the growing trend in recent years is clearly noticeable.

**Tab. 1 Number of the results found – Scopus and WoS database<sup>1</sup>**

| Period                               | 2012      | 2013 | 2014      | 2015  | 2016      | 2017  | 2018      | 2019  | 2020      | 2021  |
|--------------------------------------|-----------|------|-----------|-------|-----------|-------|-----------|-------|-----------|-------|
| No. of articles                      | 5/4       | 3/3  | 11/12     | 12/13 | 11/12     | 15/18 | 17/16     | 22/29 | 13/19     | 36/24 |
| Longer period                        | 1988–2001 |      | 2002–2006 |       | 2007–2011 |       | 2012–2016 |       | 2017–2021 |       |
| No. of articles over a longer period | 10/1      |      | 10/5      |       | 21/30     |       | 42/44     |       | 103/106   |       |

Source: Scopus and WoS database.

### 3 Research Design and Research Methods

In this article, the following scientific methods have been used: comparison method (this method was used at the very end, when all received data were obtained and summarised), questionnaire (this method was used to obtain information from foreign SAIs, that is, with the exception of the Czech Supreme Audit Office (hereinafter referred to as “Czech SAO”), structured interview (this method was used in the case of the Czech SAO), and document content analysis (this method was used for all SAIs). In some cases, SAIs also referred to the annual report or offered more detailed explanations in the questionnaire. In addition, consultations with experts also served the author (with two experts through questionnaire surveys and SAI issues).

Two methods from those listed above were more significant for this research. The first one represents document content analysis. Its focus was directed mainly towards the annual reports issued by the respective SAIs, in part also to verify, better understand the given area, or supplement the findings, respectively. After all, content analysis or document content analysis concerning the impact of SAIs’ activities has already been adopted within a significant number of research studies (e.g. Buček, 2019; Groenendijk, 2004; or González *et al.*, 2008).

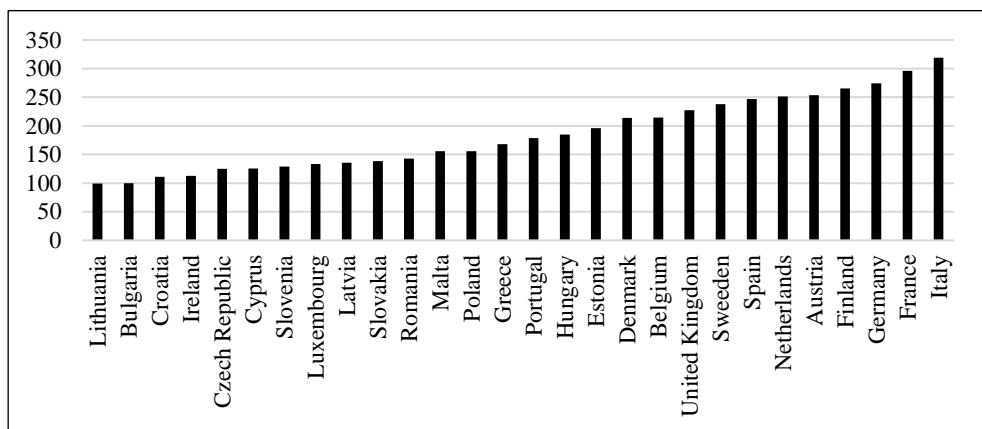
The second one is the survey method. Within the questionnaire survey, closed questions were preferred since they offer a better final comparability of the data; the author has also consulted an expert in the field of the questionnaire survey. Before compiling the questionnaire for this purpose, there also took place a discussion with an expert from the Czech SAO. In many cases, however, the limited scope of space was not sufficient for the given question, and therefore some questions were

<sup>1</sup> Search by the keyword “Supreme Audit Institution” within the categories of Article title, Abstract, and Keywords; as of February 8, 2022 (the first number is for the Scopus database – starts in 1988; the second is for WoS – starts in 1997).

designed as semi-open to offer the SAI respondents a space for their own written answers. Unless otherwise stated, the results refer to the beginning of 2021.

In total there were compared six SAIs with the aim of having one representative from Eastern Europe (Estonia), one representative from Western Europe (the United Kingdom), one representative from Southern Europe (Malta), one representative from Northern Europe (Denmark), and at least one representative from Central Europe apart from the Czech Republic (Austria, Slovakia, Germany, Poland). However, in the end, the United Kingdom, Germany and Poland did not participate in the questionnaire survey. Nevertheless, with regard to the involvement of Austria, the compared SAIs show a certain variability in terms of the GDP per capita in purchasing power parity (constant 2017 international USD), when for the year 2020 these countries could be divided into three hypothetical groups (World Bank, 2021), namely into the countries with the GDP per capita higher than the EU average (Denmark with USD 55.8 thousand and Austria with USD 52.1 thousand), countries with the GDP per capita approaching the EU average of USD 41.6 thousand (Malta with USD 39 thousand and the Czech Republic with USD 38.5 thousand) and the countries with lower GDP per capita relative to the EU average (Estonia with USD 35.3 thousand and Slovakia with USD 30.4 thousand). As Fig. 1 shows, some sample variability was also achieved concerning the SAI budget per employee as % of GDP per capita of the respective country.

**Fig. 1 SAI budget per employee as % of GDP per capita in PPP (2018)**

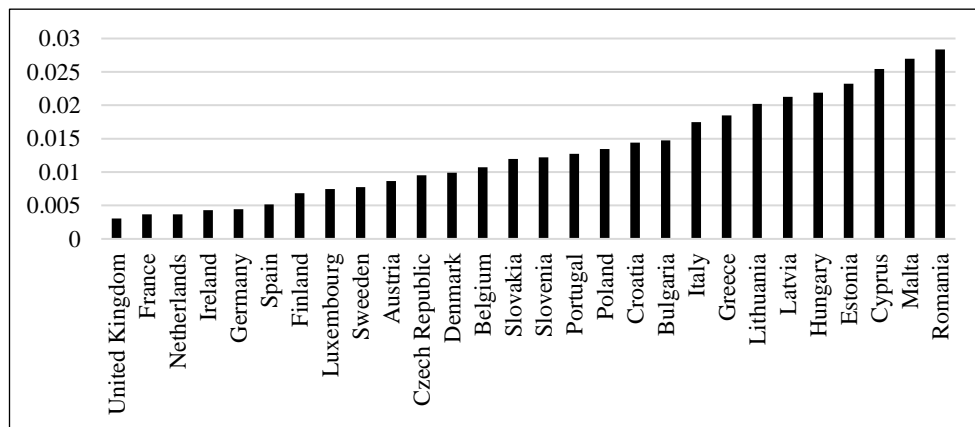


Source: European Court of Auditors, 2019; European Central Bank, 2021; World Bank, 2021a + authorial computation.

Another expression of the significance of expenditures allocated to the SAIs by given countries can also be realised based on the conversion of the SAI budget as % of GDP of the respective country, as shown in Fig. 2. In this respect, SAIs

from smaller countries are logically mostly more expensive. The most expensive in this expression is the SAI of Romania. In its case budget costs reached almost 0.03% of GDP. In addition to the size and maturity of the economy and the power to audit certain levels of government, the fact that Italy, together with Belgium, France, Greece, Portugal and Spain, also has a jurisdictional function may also play a certain role.

**Fig. 2 SAI budget as % of GDP (2018)**



Source: European Court of Auditors, 2019; European Central Bank, 2021; World Bank, 2021a + authorial computation.

With regard to the top management of the given SAI, further variability was achieved, wherein the case of the Czech SAO the management consists of the Board headed by its President, Vice-President, and individual elected members of the Office, while in other SAIs the management consists of the Office headed by either the Auditor General (SAIs of Denmark, Estonia and Malta) or the President (SAIs of Slovakia and Austria).

The main limitation concerning the interpretation of the results is related to the fact that this research deals with a *de facto* representative sample of the European SAIs, where representatives were selected within the pre-selected regions (quota selection by the region) at random, but with more emphasis on the Central European region. Therefore, there is no guarantee that the results obtained will necessarily be comparable to other samples within the European SAIs.

## 4 Results and Discussion

This section presents the results of the six compared European SAIs, namely the SAI of the Czech Republic, Slovakia, Austria, Denmark, Estonia, and Malta. It is

thematically divided into six subchapters, which correspond to the goal stated within the first chapter of the paper and subchapter with discussion.

#### 4.1 Staffing of audits

Tab. 2 shows how much time the SAIs' auditors on average spend on non-audit activities. In this respect, the SAI Austria is furthest among the countries under comparison in that it additionally specifies its internal management goal for the auditors which mandates that about 80% of the time of its staff should be devoted to pure audit activities.

**Tab. 2 Auditors' time spent on non-audit activities<sup>2</sup>**

| SAI   | CZ    | SK    | AT    | DK   | EE    | MT    |
|---|-------|-------|-------|------|-------|-------|
| Total % of activities outside the audit activity        | 11–20 | 11–20 | 11–20 | 0–10 | 21–30 | 11–20 |
| Obligation to monitor time outside the audit activities | No    | No    | Yes   | Yes  | No    | Yes   |

Source: Annual reports + authorial computation based on questionnaires and structured interview.

Note: Country codes: CZ – Czech Republic; SK – Slovakia; AT – Austria; DK – Denmark; EE – Estonia; MT – Malta.

In case of most of the SAIs,<sup>3</sup> the auditors have officially at least two superiors – one within the audit itself (head of the audit group) and another within the SAI organisational structure, *i.e.* outside the audit as such (*e.g.* head of the department).

In terms of the time demandingness, when compared to performance audits the financial audits tend to be shorter as they are more limited in the scope and therefore carried out in a shorter time. The differences in the duration of audits are also indicated by the obtained results. Thus while in the case of the SAI Slovakia the average audit action took around 6–7 months, for the SAIs of the Czech Republic, Denmark and Estonia it was in contrast around 10–11 months. Another important factor in this regard represents the level which the individual SAIs have a mandate to audit. For example, in the case of the SAI Slovakia, audits at the central level last longer than audits which focus on the management of municipalities. Concerning the specialisation of auditors, a significant difference was found between the SAIs of the Czech Republic and Estonia, where auditors specialise in a specific area, and

<sup>2</sup> For example preparation of the source data for annual reports and other documents, participation of auditors in workshops, seminars, or their involvement in various working groups.

<sup>3</sup> The only exception is the SAI of Denmark.



the SAIs of Slovakia, Malta or Denmark, where auditors focus as needed, on different areas across the audit activities.<sup>4</sup>

As also found out, the staffing of audits gets additionally affected by the local involvement of employees. The SAIs of Slovakia and the Czech Republic have set up territorial departments, where the auditors can usually perform their activities mainly within the given area – there are enough auditors around the given territorial departments and the planning is adapted to this. In the case of the SAI of the Czech Republic, however, it can sometimes happen that employees of some territorial departments commute to the audited entities at the headquarters in Prague. In Austria, there is a national SAI and nine independent Regional Audit Offices. In contrast, the SAIs of Malta, Denmark and Estonia have no additional territorial unions. Although the only SAIs which are authorised to inspect the finances of municipalities are those of Austria and Slovakia, the Czech SAI has also in place its local branches; interestingly, when compared to the other SAIs under review, the Czech SAI actually holds within the audit of governmental levels the least powers.

Audit activities performed by the Slovak SAI get at the same time complicated in several ways. Namely, there is the double-track management, where most of the auditors have dual supervision – one within the domain of auditing and another within other activities – a fact which at times causes problems (communication problems, information transfer, ...). Another issue represent non-cooperating audited entities. Finally, there are also short deadlines for the audit to be finalised. In light of these findings, in the case of the Slovak SAI there arises a question whether quantity, measured by the number of completed audits, does not come at the expense of quality. Even when compared to the Czech SAI, the SAI Slovakia carries out significantly more audits per auditor, as already established by Stašová (2019) in her earlier research. For the SAI Malta, the burden represent non-cooperating audited entities, short deadlines for carrying out the audit work, and inexperienced auditors, respectively, their greater turnover and time requirements necessary for the training new employees. In addition to non-cooperating audited entities, the occasional unavailability of suitable data poses also a burden for the SAIs of Estonia and the Czech Republic.

## **4.2 Planning and focus of audits**

The SAIs of Slovakia, the Czech Republic and Estonia plan their audit actions based on the analyses and monitoring of the audited environment. The aim is to identify

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<sup>4</sup> No significant differences were found in the case of the Austrian SAI (based on publicly available sources). An auditor thus may be assigned, for example, an audit within the domain of education, so that in the next audit s/he can be assigned *e.g.* an audit that focuses on the area of healthcare or defense.

the risks and issues that are fiscally or socially significant while also reflecting the focus on the priority areas, assigned to the given SAIs. However, the SAIs of Austria and Malta in this respect focus also on auditable entities which they did not yet audited. In the case of the SAI Denmark, into account is also taken the question whether the selected entity has already been audited or not; nevertheless, this is not a decisive factor for the SAI to carry out an audit. In this regard, all the SAIs address also the correct timing of the audit.

Apart from the importance of the topic to the given SAI, assessed get also its topicality, benefits, timeliness, verifiability, and the sphere of activity of the given SAI. In the following phases, the topic is on the part of SAIs further elaborated and developed into the format of a certain study. SAIs usually elaborate and analyse the given risks and their significance. The risk analysis addresses the impact in terms of the “3E” principle. The phase in which the analysis is processed is shown in Tab. 3.

**Tab. 3 Processing of the risk analysis**

| SAI  | CZ  | SK  | AT  | DK  | EE  | MT  |
|--|-----|-----|-----|-----|-----|-----|
| When processing the topic for the audit action                                     | Yes | Yes | Yes | No  | No  | Yes |
| When preparing the audit protocol and audit report (conclusion)                    | No  | No  | No  | No  | Yes | Yes |
| It must be processed in the planning and implementation phases of the audit action | Yes | Yes | No  | Yes | No  | No  |

Source: Authorial computation based on questionnaires and structured interview.

As a part of the following process of assessment of the proposed topics' suitability, most of the SAIs evaluate the proposed performance audit topics not only concerning the aforementioned verifiability but carry also certain “value for money” assessments. For most of the reviewed SAIs, these candidate topics get further assessed or evaluated by a special working group. Provided the given audit topic gets approved by the working group, it gets still further developed on the part of the SAIs based on the specific proposal and, if necessary, reflecting also risk analyses or preliminary studies.

In the case of the Czech, Estonian and Slovak SAIs, the approved audit topic should also include an indication of the expected impacts of the audit implementation and a brief quantification of the auditable volume; in the case of the SAIs of Malta and Denmark, the approved topic may or may not include the indication of impacts and the quantification of the auditable volume, in the case of the Austrian SAI, this indication/quantification does not need to be included.

As Tab. 4 shows, the minimum audit mandate of all the institutions under comparison is held by the SAI of the Czech Republic, which audit neither regional state institutions nor local state institutions or municipalities.

In addition, all the SAIs under review, *i.e.* the SAIs of Austria, Malta, Slovakia, the Czech Republic, Estonia and Denmark, pay less attention to the revenue side of the budgets than to their expenditure side, as shown in Tab. 5. At the same time, the SAIs of Malta, Slovakia and Estonia do not consider this situation to be ideal, when, in their opinion, it would be appropriate to strengthen the audit on the revenue side of the budget and perform there more audits.

**Tab. 4 Government levels audited by the SAIs**

| SAI                 | CZ  | SK  | AT  | DK  | EE  | MT  |
|---------------------|-----|-----|-----|-----|-----|-----|
| Central government  | Yes | Yes | Yes | Yes | Yes | Yes |
| Regional government | No  | Yes | Yes | Yes | Yes | No  |
| Local government*   | No  | Yes | Yes | No  | Yes | Yes |
| State enterprises   | Yes | Yes | Yes | Yes | Yes | Yes |
| Public bodies       | Yes | Yes | Yes | Yes | Yes | Yes |
| Municipalities      | No  | Yes | Yes | No  | Yes | No  |

Source: European Court of Auditors, 2019.

\*Note: Local government is a set that contains primarily municipalities. However, according to the legislation in specific countries, it may include, for example, various communities and other organisations in the wider public sector.

**Tab. 5 Types of audits out of the total number of audits during the period 2010–2015**

| SAI                           | CZ               | SK                | AT    | DK                | EE               | MT               |
|-------------------------------|------------------|-------------------|-------|-------------------|------------------|------------------|
| Audits – revenue side – taxes | <1/10            | <1/10             | <1/10 | >1/10<br>but <1/5 | <1/10            | <1/10            |
| Performance audits            | >1/3<br>but <1/2 | >1/10<br>but <1/5 | >1/2  | >1/3<br>but <1/2  | >1/3<br>but <1/2 | >1/3<br>but <1/2 |

Source: Annual reports + authorial computation based on questionnaires and structured interview.

Note: The stated set of performance audits in the Czech Republic includes audits with performance audit elements for the period 2015–2020.

### 4.3 Methods of obtaining and processing evidence information

As the method of securing the necessary evidence, all the SAIs adopt the study of documents, questionnaire surveys, interviews, and direct observation. In this

respect, the SAI Slovakia believes that the complexity and in some cases problematic areas result from the focus of performance audits, which, compared to other types of audits, presuppose closer cooperation with the audited entity in setting out the audit criteria, presenting the audit findings and evidence, substantiating the audit conclusions, or during the subsequent adoption of the individual audit recommendations. On the other hand, the SAI Austria sees a certain audit gap in the relevant regulation governing its powers.<sup>5</sup> Within the follow-up step, the evidentiary information itself gets processed, for which the Austrian SAI commonly uses descriptive statistics and both regression and content analysis. The SAIs of the Czech Republic, Slovakia, Malta and Estonia also use regression analysis and generally advanced statistical methods, but usually not very often. In contrast, the Danish SAI does not adopt the regression analysis to analyse the evidence at all.

In audits may also be adopted elements of the international comparison which may be effective also due to the possible search for savings based on the system settings within other countries. However, while the SAIs of Malta, Slovakia and the Czech Republic choose elements of international comparison in their audits rather often, the SAIs of Austria, Estonia and Denmark do so rather rarely.

For all the reviewed SAIs with the exception of Austria, the problem arises when the audited entity has no indicators to monitor. For example, if the ministry does not set appropriate indicators to monitor the impact of its projects or programs, benefits of these will be often unclear. Within the performance audits, the SAIs of Estonia, and Malta have adopted indicators that were initially taken over from the audited entities less often, as the audited entities usually did not monitor the given areas, respectively, did not evaluate them. This issue is also relevant for the SAI of the Czech Republic. Another important point is the use of benchmarking in audit activities. Benchmarking is used by the SAI of Estonia to identify good practice, which gets in turn recommended further to others, and to support its possible critical views when assessing the findings. In the case of the SAIs of the Czech Republic and Slovakia, benchmarking is also used to quantify the savings that could be achieved by implementing the recommendations. The results of benchmarking and their evaluation are consulted by the SAI with the given entity. By contrast, the SAIs of Denmark and Austria do not use benchmarking at all.

#### **4.4 Aspects for the implementation of performance audits**

All the compared SAIs have responded that the main goal of the performance audit is to secure improvements in the operation and performance of the public sector,

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<sup>5</sup> These are in particular Articles 126b (2) – limits to the audit competences of the SAI Austria on enterprises with a share of at least 50%, as well as 127a (1) – limits to the audit competences of the SAI Austria in municipalities with at least 10,000 inhabitants of the Federal Constitution.

respectively, to provide a constructive support to economical, efficient and effective public administration, where the performance audit also contributes to accountability and transparency of the public administration. The partial objectives of the performance audit within the compared SAIs are in turn shown in Tab. 6. As the findings demonstrate, the individual SAIs differ rather significantly.

**Tab. 6 Sub-objectives of the performance audits**

| SAI  | CZ  | SK  | AT  | DK  | EE  | MT  |
|--|-----|-----|-----|-----|-----|-----|
| To provide an independent assessment of the so-called “3E”, management of a particular government policy or program and the activity of an organisation            | Yes | Yes | Yes | Yes | Yes | Yes |
| To assist the audited entity to identify the areas of poor performance and to provide recommendations that increase the so-called “3E”                             | Yes | Yes | Yes | Yes | No  | Yes |
| To identify examples of good practice, present them to the responsible state authorities as the model worth following  | Yes | Yes | No  | No  | Yes | Yes |
| To provide independent assurance that the performance indicators as published by the audited entities are reliable   | Yes | Yes | No  | No  | No  | Yes |
| To provide independent assurance that internal control mechanisms are in place and operate reliably within the audited entities to ensure “3E” in their activities | Yes | Yes | Yes | No  | No  | Yes |
| To draw general recommendations for similar projects based on the identified shortcomings, so that their implementing bodies avoid these shortcomings              | Yes | Yes | Yes | No  | Yes | No  |

Source: Annual reports + authorial computation based on questionnaires and structured interview.

However, much more surprising was the finding that within the economy and effectiveness focussed performance audits, most of the SAIs under review no longer also assess the category of efficiency; not even in general terms. Exceptions are the SAIs of the Czech Republic and Austria, as shown in Tab. 7.

Leaving aside the principles contained in international standards, the principles of performance audits are for most of the SAIs specified in their auditing standards or guidelines, as shown in Tab. 8. It is interesting to note that although the SAIs of the Czech Republic, Slovakia or Denmark do not have performance audit principles exactly specified within the act on the respective SAI, for the other SAIs under review the “3E” specification gets listed also in the act on the given SAI itself.

**Tab. 7 “3E” in the performance audit**

| SAI   | CZ  | SK  | AT  | DK  | EE  | MT  |
|---|-----|-----|-----|-----|-----|-----|
| All “3E” (economy, efficiency and effectiveness) are assessed within the performance audit  | Yes | No  | Yes | Yes | No  | No  |
| Performance audit focused on economy and effectiveness – always assessed, at least in general terms, efficiency                           | Yes | No  | Yes | No  | No  | No  |
| Performance audit focused on efficiency – always assessed, at least in general terms, economy and effectiveness                           | Yes | No  | Yes | No  | Yes | No  |
| It is always clear from the performance audit issues which of the “3E” principles (economy, efficiency, effectiveness) are fully examined | Yes | Yes | Yes | Yes | No  | Yes |

Source: Annual reports + authorial computation based on questionnaires and structured interview.

**Tab. 8 Specification of the principles of performance audits**

| SAI   | CZ  | SK   | AT  | DK  | EE  | MT  |
|---|-----|------|-----|-----|-----|-----|
| Within the Act on the given SAI                 | No  | No   | Yes | No  | Yes | Yes |
| Within the auditing standards of the given SAI  | Yes | No   | No  | Yes | Yes | Yes |
| Within the internal directives of the given SAI | No  | Yes* | Yes | No  | Yes | Yes |

Source: Authorial computation based on questionnaires and structured interview.

\*Note: According to the SAI Slovakia, it is the “Methodological guide for performance audit”.

The only SAI that also suggests potential solutions to eliminate the risks identified within the risk analysis discussed earlier is the SAI Estonia, as shown in Tab. 9.

**Tab. 9 Part of risk analysis – audits performed**

| SAI   | CZ  | SK  | AT  | DK  | EE  | MT  |
|---|-----|-----|-----|-----|-----|-----|
| Identification of real risks and their description                    | Yes | Yes | Yes | No  | Yes | No  |
| Proposal of a solution leading to the elimination of identified risks | No  | No  | No  | No  | Yes | No  |
| Formulation of audit questions and assessment of their feasibility    | Yes | Yes | No  | Yes | Yes | Yes |

Source: Authorial computation based on questionnaires and structured interview.

In summary, all the SAIs with the exception of SAI Estonia follow up on the identified audit questions (resulting from the identified risks) they want to answer in the audit.

#### **4.5 Settlement of objections**

In the case of the Czech, Slovak, Maltese, Danish and Estonian SAI, it is the head of the auditing team who decides on the settlement of objections submitted by the audited entity. In the case of the Austrian SAI, it is the audit team. Within the Danish SAI, objections to the audit protocol are also decided by the heads of the audit groups, but if the audited entity does not agree with the settlement, the decision is forwarded to the head of the audit department. The volume of submitted objections is monitored by the SAI Slovakia, while on the contrary the SAIs of the Czech Republic, Austria, Denmark and Estonia do not monitor these data, respectively, they do not produce any statistics in this respect and do not evaluate or draw any conclusions. The SAI Malta also does not follow up on the objections, because only a very small number of them are raised. The volume of objections is also related to their frequency. The frequency of the objections to audit protocols (reported findings) since 2010 is shown in Tab. 10.

The table also contains information on the standard time allowed for audited entities to file their possible objections against the interpreted findings. Although for some of the SAIs this period is individual and reflective of *e.g.* the scope of the given audit, for other SAIs it may be by agreement either longer than the standard (Estonia, Denmark, the Czech Republic) or shorter (typically for financial audits performed by the Danish SAI). In addition, the so-called competence centres have been set up at the Audit Court in Austria, which can be reached for consultation within specific areas by the auditors themselves, the heads of auditing teams, or anyone else within the SAI Austria.

The subsequent decision on objections depends on whether or not the audited entity has an option to appeal against this decision. While in the Czech Republic and Estonia the audited entities may appeal against the decisions of the respective heads of the auditing teams, in the case of other SAIs they may not. In Estonia, the subsequent decision is made by the Head of the Audit Department, while in the Czech Republic the appeal is decided by either the Senate composed of the members of the SAI Board or the SAI Board, *i.e.* the *de facto* top management of the Czech SAI.

Taken since 2010, appeals against the decision on objections are infrequent in terms of their relative frequency in the case of the Estonian SAI, with appeals linked to less than a third of the decisions on objections. In contrast, the work by Buček (2021) shows that in the case of the Czech SAI, appeals against decisions on

objections are relatively frequent (in 36–57% of the cases during the period 2010–2015). In Estonia, the audited entity has again two weeks<sup>6</sup> to state whether or not it wants to appeal against the decision on objections. However, based on the agreement, this period may be even longer. In the case of an appeal against a decision on objections, the period within which it must be decided is not specified. This works similarly in the case of the SAI of the Czech Republic, where the audited entity must appeal within 15 days from the date of the delivery of the decision.

**Tab. 10 Approach to objections**

| SAI   | CZ                | SK               | AT       | DK      | EE               | MT         |
|---|-------------------|------------------|----------|---------|------------------|------------|
| Monitoring the number of objections                             | No                | Yes              | No       | No      | No               | No         |
| Frequency of objections   | >1/3<br>but <1/2* | >1/3<br>but <1/2 | -**      | -***    | >1/3<br>but <1/2 | <1/3       |
| Deadline for objections   | 5 workdays        | Individual       | 3 months | 2 weeks | 2 weeks          | Individual |
| Possibility of appealing against the decision on the objections | Yes               | No               | No       | No      | Yes              | No         |

Source: Annual and audit reports + authorial computation based on questionnaires and structured interview.

\* Note: Audited entities within the public sector, based on the audit reports.

\*\* Note: Objections are completely unusual.

\*\*\* Note: The exact number is not known for the SAI Denmark.

#### 4.6 Publication of audit reports and monitoring of audit impacts

Although most of the SAIs publish audit reports within the database or websites for the last 20–30 years, the SAI Slovakia audit reports can be traced for the past few years and the past seven years of history are publicly traceable for the SAI Austria.

The main thing, however, is how the audit reports or the findings contained in them get further treated. The SAIs of Slovakia, Malta and Denmark monitor the impact of their audits within three years from the end of the audit, while the SAI Austria do so only within the year when the audit was carried out, or the year immediately following. On the contrary, the SAIs of Estonia and the Czech Republic monitor the impact of their audits for the period of up to five years from the conclusion of the given audit.

<sup>6</sup> In the case of the SAI Estonia, formal appeals are usually not filled separately; they get instead stated within the official response to the audit report.



Based on its findings, the SAI Slovakia (Supreme Audit Office of the Slovak Republic, 2021) always reports the specific recommendations that were issued and addressed to the respective auditees. On a similar note, the SAI Estonia (National Audit Office of Estonia, 2021) gives examples of important findings, including its opinion or view of the researched issue, respectively recommendation. In contrast to the SAIs of Slovakia and Estonia, the Supreme Audit Office of the Czech Republic (2021) not only states the audit findings and recommendations but in a small number of selected audit actions it also states how the audited entities have responded.

The fact that effectiveness of the SAIs depends mainly on the implementation of issued recommendations on the part of the audited entities is well known to the Austrian SAI. In its annual report (Austrian Court of Audit, 2021) it aims at the 75% rate of fulfilment of its recommendations (implemented recommendations and recommendations whose fulfilment is promised) and additionally also states the rate of fulfilment of the central recommendations. In contrast to the Czech SAI, the number of recommendations is in the case of the Austrian SAI stated precisely and transparently. As part of the recommendations from the previous year, the number of fully and partially implemented measures and promised measures that constitute the impact of the Austrian SAI's audit activities is quantified and thus known.

The SAI Malta (National Audit Office of Malta, 2021) also reports the number of recommendations that were fully implemented or within which there has been made a significant progress, the number of partially implemented recommendations, and the number of recommendations that were not implemented. Implications of audit findings should also be included in the so-called main studies (related to the performance audits) carried out by the Danish SAI (National Audit Office of Denmark, 2021). The Danish SAI not only monitors and evaluates these issues, but it also sets its target concerning all the outstanding issues which get mentioned in these main studies and which must be resolved by the responsible minister within three years. In addition, the quality of the reports issued by the SAI Denmark gets annually evaluated with regard to their technical and communication aspects by a panel of external experts with a clear intention to further assist the positive development.

The way in which audit impacts get monitored presents Tab. 11. The results of audit activity, however, do not always have to necessarily have a real impact. For example, in the case of the Slovak SAI, the biggest issue poses indifferent attitude towards implementation of the measures taken by the audited entities and absence of obligation to accept the audit recommendations. The SAI Estonia in turn states that apart from the fact that the government will not take any measures that would or could lead to a remedy, yet another issue concerning audit impacts is the acceptance of too vague answers from auditees about the necessary actions, and not

following up on these. In the case of the actual impact of its audits, the Czech SAI also *de facto* relies on accommodativeness of its auditees, in this regard except for the corrective measures imposed by the government.

**Tab. 11 Method of monitoring the impact of audits by the SAI**

| SAI  | CZ  | SK  | AT  | DK  | EE  | MT  |
|--|-----|-----|-----|-----|-----|-----|
| SAI monitors whether the audited entities have taken a corrective action – based on their reports (opinions) | Yes | Yes | Yes | Yes | Yes | Yes |
| SAI attends the follow-up audits   | Yes | Yes | Yes | Yes | No  | Yes |
| SAI monitors whether the Parliament has taken any action on the audit report*                                | Yes | Yes | No  | No  | No  | Yes |
| SAI monitors whether the government has taken any action concerning the audit report                         | Yes | Yes | No  | Yes | No  | Yes |

Source: Annual reports + authorial computation based on questionnaires and structured interview.

\* Note: The SAIs of Austria, Denmark and Malta are a part of the parliamentary oversight structure.

## 4.7 Discussion

The main findings concerning the specialisation of auditors and the use of generally advanced statistical methods within the audit work are in line with the previous findings that highlight some SAI shortcomings (*e.g.* Stapenhurst and Titsworth, 2001). In line with the work of González *et al.* (2008) are also the findings concerning the monitoring of the implementation of recommendations by audited entities, where these authors have previously found that some SAIs provided either insufficient or no information at all. In this respect, it was found, for example, that there is a difference between the SAI of the Czech Republic, which states at least its own relative level of satisfaction with the measures taken for the year, and the SAI of Slovakia, which no longer takes any further notional step in this regard, and so one can only speculate about the real impact of its audit work.

At the same time, the Slovak SAI could follow the example of the SAI of Austria and obtain unambiguous and publishable results by asking the audited entities for all the recommendations it has issued during the previous year and the degree of their implementation. In the case of follow-up audits that check compliance with selected recommendations, the SAIs could generally set higher targets; *e.g.* as in the case of the Austrian SAI with its targeted 80% implementation for 2020. These higher targets are based on the assumption that the audited entities will be able to meet most of the recommendations over the period of 2–3 (or more) years. An

obvious deficiency of the expression of various degrees of satisfaction of the SAIs with the adopted recommendations is their certain non-transparency and especially ignorance of the fact that the implementation of fundamental (key) recommendations should have significantly greater weight and importance.

In countries where in the past the national SAI has adopted indicators from audited entities less frequently – as the audited entities usually did not monitor or evaluate the given area – the role of the SAI can now be considered particularly important given the need to alert the relevant government officials to the lack of monitoring and evaluation of the benefits of various programmes or projects relative to their costs, respectively expended funds.

## **5 Conclusion**

The study has established that the majority of the SAIs under comparison consider non-cooperation on the part of audited entities a performance-hindering factor. Furthermore, it has been shown that most of the examined SAIs do not mandate any internal monitoring of the time their auditors spend outside the audit activities, and that most of the SAIs' auditors do not specialise throughout their work in some specific audit area. The author's recommendation with regard to audit activities is that SAIs should be required to monitor the time their auditors spend on non-audit activities. SAIs should first and foremost make sure that they comply themselves with the so-called "3E", which they should not forget.<sup>7</sup> Given the organisational structure, SAIs should also consider whether their current structure and process settings are sufficiently effective in some cases. For example, if the heads of departments primarily oversee the audit work performed by the heads of the audit groups and provided the directors primarily do the same, it seems like an unnecessary waste of public funds either on part of the directors or the heads of departments. With regard to non-cooperating auditees, the author recommends greater SAIs activity towards government officials with regard to possible modifications in the area of significance of the sanctions imposed for non-cooperating auditees. In addition, the significance of sanctions usually decreases significantly over time (they are usually do not increase with the growth of the average/median wage in the given economy). The author also recommends that (if possible) SAIs introduce such a system in which auditors will be able to specialise in specific issues, respectively, audit areas. With greater specialisation, work efficiency generally increases. Consulting audit companies, for example, can be a source of inspiration in this regard.

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<sup>7</sup> In this regard, it was also found that the SAIs which do not have an internal obligation to monitor auditors' time spent outside the audit activity spend as a whole on average more of their time capacity on activities not directly related to auditing.

Most SAIs also do not usually use advanced statistical and econometric methods in their audit activity. In this case, the author recommends that the SAIs set up a specialised department to deal with this issue. These auditors would not have to be involved in any specific audit action, but their task would be primarily to process large volumes of data and to design models and estimates across all the SAI's audit activities and actions. The study has further revealed that although half of the surveyed institutions do not consider it ideal, concerning the planning of audit work the examined SAIs without exception carry out fewer audits on the revenue side. At the same time, in particular, the area related to tax evasions and the independent review of the effectiveness of the various measures introduced in the fight against tax evasions can have a significant impact on public budgets. For this reason, it does not make much sense for SAIs' audits on the revenue side of budgets to become (in terms of the frequency) a trivial matter. The author therefore recommends that the management of the SAIs do not neglect audits on the revenue side of budgets.

An interesting finding poses also the fact that within the approved audit areas, most of the SAIs are not obliged to report the expected impact of their audits' implementation or the summary quantification of the audited volume. Although there is often significant bias in the quantification of the volume checked, the obligation to consider the expected impact of the intended audits seems to the author to be crucial. On the other hand, it is true that the meaning of this criterion will vary depending on government levels audited by SAIs by law.

With respect to the audit work, the study revealed that unlike SAIs from more affluent countries, the majority of SAIs from poorer countries opt to include in their audits more frequently also elements of the international comparison. The method of comparison and benchmarking can be a very effective tool for SAIs from poorer countries to demonstrate in audit activities that some processes can be implemented more efficiently within the state administration. The study also brings attention to the fact that about half of the examined SAIs adopted indicators taken over from the audited entities less frequently, since the audited entities usually did not monitor or evaluate the given area. Half of the examined SAIs also provides no independent assurance that the performance indicators published by the audited entities are reliable. In addition, only a minority of the performance audits that assess the economy and effectiveness also get about to address – at least in general terms – the level of efficiency. The author recommends that SAIs do not rely on the credibility of the indicators set by the auditees and always submit them to at least a framework review.

Furthermore, it was found that most SAIs report in their annual reports at most the general level of implementation of the recommendations, with only a minority focusing on evaluating the compliance with the main, or central, recommendations. The author's final recommendation therefore leans towards boosting the SAIs'

transparency concerning the review and publication of the implementation of their recommendations, focusing especially on the implementation side that relates to key audit recommendations. The paper draws attention to some interesting aspects that have emerged from the international comparison of the selected elements and processes within the SAI sample. Further work in this area could focus on yet another sample, such as the SAIs from another continent and compare the obtained results.

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