

This mind map was created at  
YOUNG EUROSAI 2013 congress

Clockwise

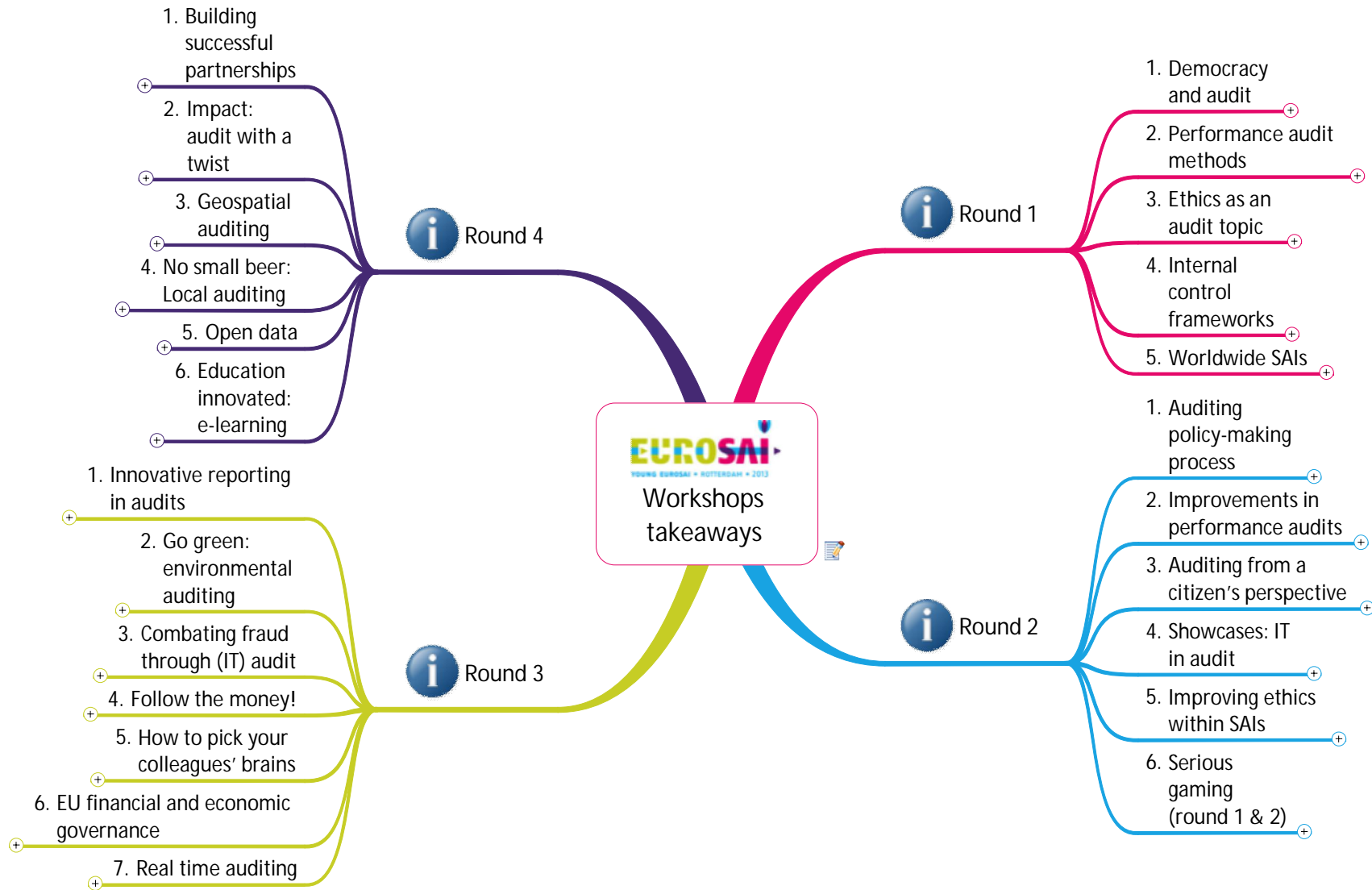
From center to outside

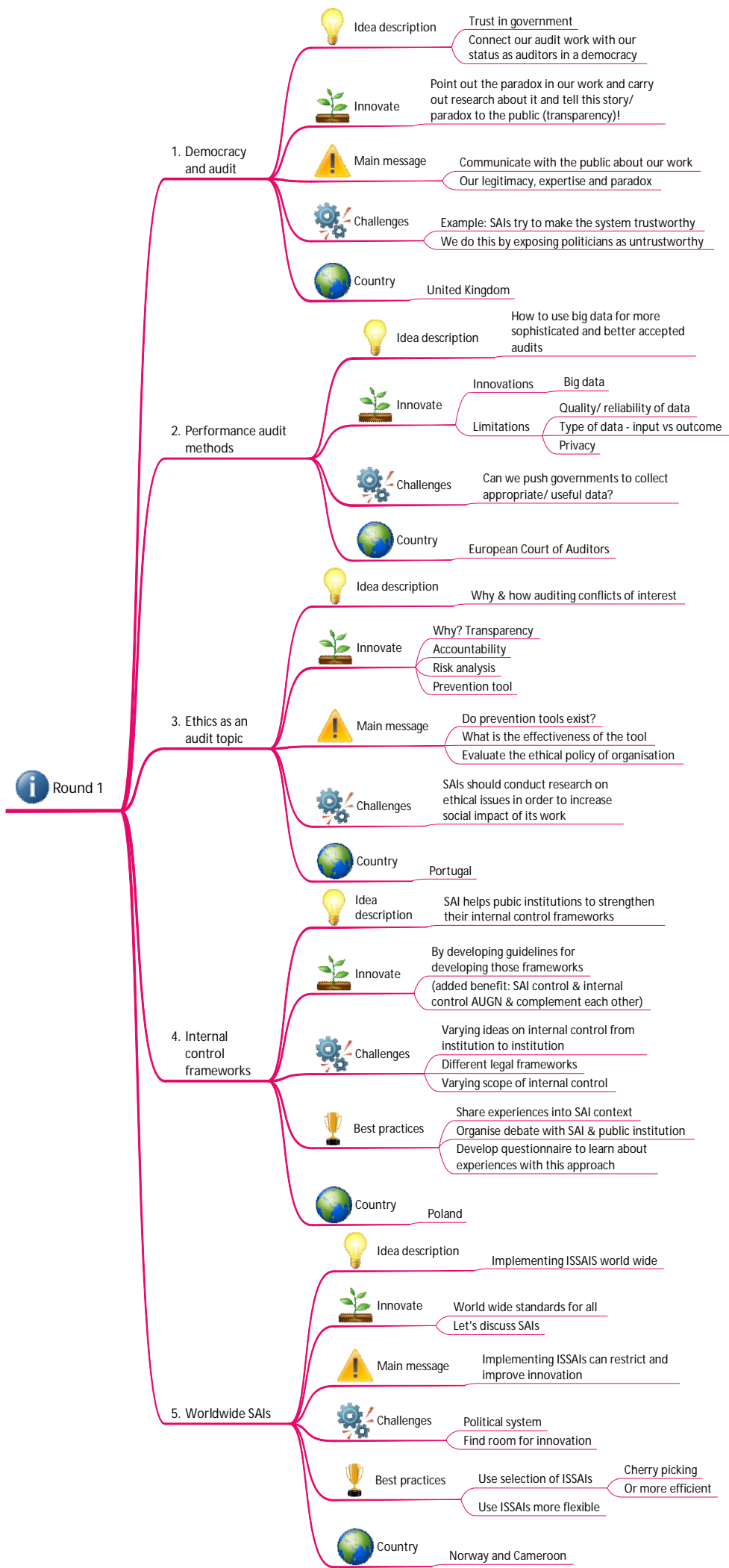
Per branch from top to bottom

Please, read:

Legend

Links in this PDF are clickable





Round 2

1. Auditing policy-making process

- Idea description: How to create better regulations for auditing policy-making process?
- Innovate: Why: improve the law-making process indirectly which can help in evaluations/ performance audits at a later stage
- Challenges: Are there obligated tests (effectiveness etc) being done? Are alternatives being evaluated?
- Country: Finland

2. Improvements in performance audits

- Idea description: How to make shorter reports More Focused Conducted in less time
- Innovate: Standardization helps to accomplish goals
- Main message: Factors leading to change Complaints of parliament (about thick reports) INAO not known by public - visibility/ legitimacy New directors, no new Auditor General Peer reviews help to improve
- Challenges: Focus! Focus! Focus! Do not get distracted Carry out a new audit when a related topic pops up
- Country: Iceland

3. Auditing from a citizen's perspective

- Idea description: Attention for the story behind the figures case studies
- Innovate: Not only look at policy and figures Also look at citizens who are the 'users' of policy Look at people not only as citizens but also as clients
- Main message: Talk to citizens
- Challenges: Do research that is relevant for people/ citizens Have attention for material and immaterial aspects
- Best practices: Court of audit Kosovo conducted research how long people had to wait in hospitals
- Country: The Netherlands, Kafka Brigade See: [http://www.kafkabrigade.nl/?hl=en\\_US](http://www.kafkabrigade.nl/?hl=en_US)

4. Showcases: IT in audit

- Idea description: To perform SAIs work Quicker Cheaper Better
- Innovate: By developing an electronic tool (called electronic Rendering of accounts 'ERA') through which public institution submits accounts benefit 1. Easily stored 2. Harmonized accounts 3. Timely 4. Higher quality 5. Info can partly be analysed and reported on automatically
- Challenges: Resistance by public institutions because of worry for more work Organize debate with public institutions
- Best practices: Trial test of tool Monitoring Evaluation Cheaper & quicker response Development of software in-house
- Country: Portugal

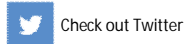
5. Improving ethics within SAIs

6. Serious gaming (round 1 & 2)

**Round 2**

- 1. Auditing policy-making process
- 2. Improvements in performance audits
- 3. Auditing from a citizen's perspective
- 4. Showcases: IT in audit

5. Improving ethics within SAls



Check out Twitter

- @tone\_at\_the\_top [https://twitter.com/tone\\_at\\_the\\_top](https://twitter.com/tone_at_the_top)
  - Video on ethics :) <http://youtu.be/loXqK6D6lbk>
  - IFAC International Federation of Accountants Report <http://t.co/pUweJ7JKD6>
- @collegiality [https://twitter.com/\\_collegiality](https://twitter.com/_collegiality)
  - Avoid fights: <http://pic.twitter.com/kny5uj3CRc>
  - Good relationships among colleagues <http://youtu.be/rW30lxjeapQ>
  - Cooperation essential to reach your goal <http://t.co/B2nfRut3Ed>
  - Respect <http://t.co/2GWy5V4SWy>
  - Bad mood <http://t.co/p9OF1UaNza>
- @fair\_treatment [https://twitter.com/fair\\_treatment](https://twitter.com/fair_treatment) Fair treatment for people with disabilities <http://youtu.be/Qb36s1wAM0k>
- @values\_norms [https://twitter.com/values\\_norms](https://twitter.com/values_norms) Management should be role models

6. Serious gaming (round 1 & 2)

- Idea description
  - Improving team work
    - Hard
      - Time
      - Money
    - Soft
      - Satisfaction
      - Creativity
      - Unity
- Innovate
  - Leadership:
    - Emergent
    - Shared
    - Alternating leadership
  - Initiative
    - Explore: trial and error
  - Don't be afraid, feeling safe
  - Good communications:
    - Listening
    - Sharing
    - Checking
- Challenges
  - Adopt level of the game/work to the player
    - Too high: stressed
    - Too low: boring
- Country
  - The Netherlands, Delft Technical University

