

# Experience with CAP audit

## Topic 5 – Possibility of performance audit of the CAP



Supreme Audit Office  
Czech Republic

# Topic 5 – Summary

## Overview of the replies:

- interest in this topic
- commitment to developing their skills and resources devoted to this important area
- wide sharing of views and experiences with other SAI s on the subject

# Topic 5 – Summary

A number of very interesting presentations were given by the SAIs

- Finland
- Denmark
- Austria
- the ECA
- Belgium
- Portugal
- France

# Topic 5 – Summary - Principal issues

- Focused on economy and efficiency
- Focused on operational efficiencies of public service bodies (e.g. timeliness of processing claims, cost savings etc.)
- Evaluation of effectiveness
  - lack of clarity of the objectives
  - contradictory aims
  - long term nature of the objectives
  - difficulty in isolating the impact
  - lack of reliable and complete data

# Topic 5 – Summary - Principal issues

- Focusing the audit on key issues
  - techniques such as issue analysis
  - brainstorming
- Identify the key criteria and gain agreement with the auditee
- Need for effective follow up of audit findings
- Integrated audit approach: difficulties involved
- A distinction between evaluations and performance audit



Questions..

Thank you for your attention!

