

Conclusions of the II EUROSAI-EURORAI conference on co-operation on audit of health care (Copenhagen, 5-7 June 2003)

Background

The I EUROSAI-EURORAI Conference, held in Madeira in 2001 concluded that "further exchanges of experiences on substantial and professional issues (such as health, education, infrastructures...) appear to be desirable. EUROSAI and EURORAI will join their skills to fulfill these aims". The National Audit Office of Denmark (NAOD) offered to host the II EUROSAI-EURORAI Conference on co-operation on the audit of health care in Copenhagen. NAOD was supported in its preparation by a working group comprising representatives from supreme audit institutions (SAIs) and regional audit institutions (RAIs) of the United Kingdom, France, Spain, Portugal and Germany. 136 delegates from 28 SAIs (members of EUROSAI) and 25 RAIs (members of EURORAI) participated in the Conference.

Working together on the audit of health care was chosen as the theme because heavy health expenditure and a growing demand necessitate effective audit arrangements. As health care audits are divided between local, regional and national audit bodies, a necessary condition for an effective health care audit is co-operation between these audit institutions.

The Conference's sub-themes were "Co-operation between national and regional auditors on the audit of health care" and "Achieving change in the health sector" with emphasis on the analysis of substantial issues. The Conference opened with an overview of the structures and funding of the health sector in Europe.

The II EUROSAI-EURORAI Conference made it possible for participating SAIs and RAIs to discuss and share experiences, discover new possibilities and challenges and to promote innovative co-operation strategies, leading on from similar exchanges of experiences during the I EUROSAI-EURORAI Conference held in Madeira in 2001 and the EURORAI Seminar on Hospital Audit in Rouen, 2003.

The knowledge, experiences and opinions expressed during the Conference are reflected in the following general conclusions. The full deliberations of the Conference are available in the Conference Report on the web-site www.rigsrevisionen.dk/EUROSAI-EURORAI.

General conclusions

1) EUROSAI and EURORAI continuously seek to create favourable conditions for strengthening the co-operation among SAIs and RAIs. Co-operation is based on the key issue of mutual understanding of the different legal and audit systems and for each others independence. The scope of co-operation may be gradual, in accordance with the level of integration between SAIs and RAIs, allowing them to co-operate to a greater or lesser extent as they may require.

2) The ownership, financing and audit of health care in Europe is organised differently across Europe – a mix of national, regional, local and, to a lesser extent, the private sector activity. As the case-studies and discussions during the conference indicated, audit results can be improved by co-operation between the different audit institutions concerned. However, co-operation on the audit of health care between the majority of SAIs and RAIs is currently limited. SAIs and RAIs are therefore encouraged to liaise and to co-operate at all levels in the audit of health care.

3) Presentations from France, Italy, Russia, Spain and United Kingdom provided several examples of co-operation between national and regional auditors. In spite of institutional barriers, progressive co-operation has been developed as regards common methodological developments, planning procedures, regular meetings and joint audits. These have encouraged the sharing of knowledge and good practice to ensure the more efficient and effective use of audit resources, but there is scope to do much more.

4) In recent years, SAIs and RAIs have carried out several value for money audits. At the conference, SAIs and RAIs from Denmark, France, Hungary, Norway, Poland, Spain and the United Kingdom presented the outcomes of some of these examinations which focussed on audit development and achieving change in the health sector. The presentations demonstrated that in order to achieve changes and to make a difference in the health sector audits could for example include cost analysis, benchmarking, interrogation of information systems and performance

indicators. In evaluating performance improvements in the health sector, the audit could "put the patient first" and focus on patients rights and prevention. The presentations indicated several important audit subjects and challenges and demonstrated that a co-operative approach between SAIs and RAIs concerned may improve the audit results considerably.

The way forward

5) For the proper audit of health care, it is important to have a local, regional, national and an international perspective. A national perspective may give a broader overview of the performance of health care as well as information about regional differences. It is possible to identify international best practices by extending co-operation between audit institutions in different countries.

6) Co-operation between all Audit Institutions is a key to developing standards and to increase transparency in the Health Sector, despite its high degree of technical and institutional complexity. Through co-operation Audit Institutions may thus contribute to improve consistency; accountability, financial sustainability and highlight variations in the Health sectors.

7) EUROSAI and EURORAI may wish to encourage further co-operation in the audit of health care, and other substantial professional issues. Adopting some of the following measures would extend and strengthen this co-operation:

- exchange of experiences, experts and information about audit methodologies;
- networking;
- training programs; and
- working groups, seminars and conferences on specific matters.