

JOURNEES EUR  SAI MADEIRA  
MADEIRA EUR  SAI CONFERENCE  
JORNADAS EUR  SAI MADEIRA  
2001.05.31/2001.06.01

## MADEIRA EUROSAI CONFERENCE – 2001

### SYNTHESIS OF THE CONCLUSIONS

Held in Funchal, from 31 May to 1 June 2001, the Madeira EUROSAI Conference was attended by 26 Supreme Audit Institutions (SAI) members of EUROSAI, among which the European Court of Auditors, 16 Regional Audit Institutions (RAI), members of EURORAI.

The Conference was also attended by the President of the Association of the Brazilian Courts of Auditors as an observer.

Under the general theme, “*The relations Among The Different Public Sector Audit Structures*”, whose subjects were:

- *The impact of Government Systems on Structural and Procedural Organization of External Government Auditing;*
- *Interrelation and Cooperation in the Matter of Public Sector Financial Control among the different External Audit Bodies;*
- *The Interdependence of Budgets (Communitarian, National, Regional and Local) and its effect on External Public Sector Audits;*
- *The Audit of Regional and Local Government performed by the different External Public Sector Audit Bodies,*

there were four working sessions.



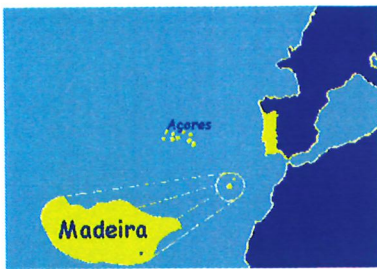
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In order to introduce the debates, there was a lecture by Professor Marcelo Rebelo de Sousa, a University Law Professor.

Having discussed the four aforementioned subjects, the delegates in this Conference, have produced the following conclusions:

- 1) Differing government systems lead to differing organisational patterns of external government audit.
- 2) As a whole, audit institutions provide the audit of the revenues and the expenditures of administrative bodies, so that, at each level, the representative body can approve the financial management or take note of the administrations performance through audit reports.
- 3) Whatever the form of the state, there are always shared competencies and funding areas between central government and, if so, federal states, regional or local bodies.
- 4) Therefore, external audit bodies, in each state, are led to harmonise their works and cannot ignore each other.
- 5) Co-ordination mechanisms may exist, provided by law or audit bodies statutes, but, in practice, they appear to be insufficient in order to guarantee a complete control of public revenues and expenditure at every level, and to allow for the system of public audit to secure the more efficient and effective use of taxpayers funds to the benefit of all citizens.



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- 6) To this end, it is appropriate to establish co-operation, founded on trustworthy relations on a contractual and pragmatic basis. This also concerns, within the European Union, the relations with the European Court of Auditors.
- 7) Co-operation mechanisms and experiences still exist in various fields and between the different audit levels. They could be more widely shared and developed.
- 8) Further exchanges of experiences, on concrete and professional issues (such as health, education, infrastructures...) appear to be desirable. EUROSAI and EURORAI will join their skills to fulfil these aims.