



E-Government and External Public Audit – Implementation of electronic processing and file management at the Court of Audit of Saxony

RECHTMÄSSIGKEIT
ZWECKMÄSSIGKEIT
NACHHALTIGKEIT OBJEKTIVITÄT EFFIZIENZ WIRKSAMKEIT **PRÜFUNG** WIRTSCHAFTLICHKEIT
RECHTMÄSSIGKEIT EFFEKTIVITÄT WIRTSCHAFTLICHKEIT RECHTMÄSSIGKEIT TRANSPARENZ
SPARSAMKEIT EFFEKTIVITÄT UNABHÄNGIGKEIT **PRÜFUNG** KONSOLIDIERUNG ORDNUNGSMÄSSIGKEIT
ZWECKMÄSSIGKEIT NACHHALTIGKEIT OBJEKTIVITÄT EFFIZIENZ WIRKSAMKEIT SPARSAMKEIT
UNABHÄNGIGKEIT **PRÜFUNG** KONSOLIDIERUNG ORDNUNGSMÄSSIGKEIT ZWECKMÄSSIGKEIT
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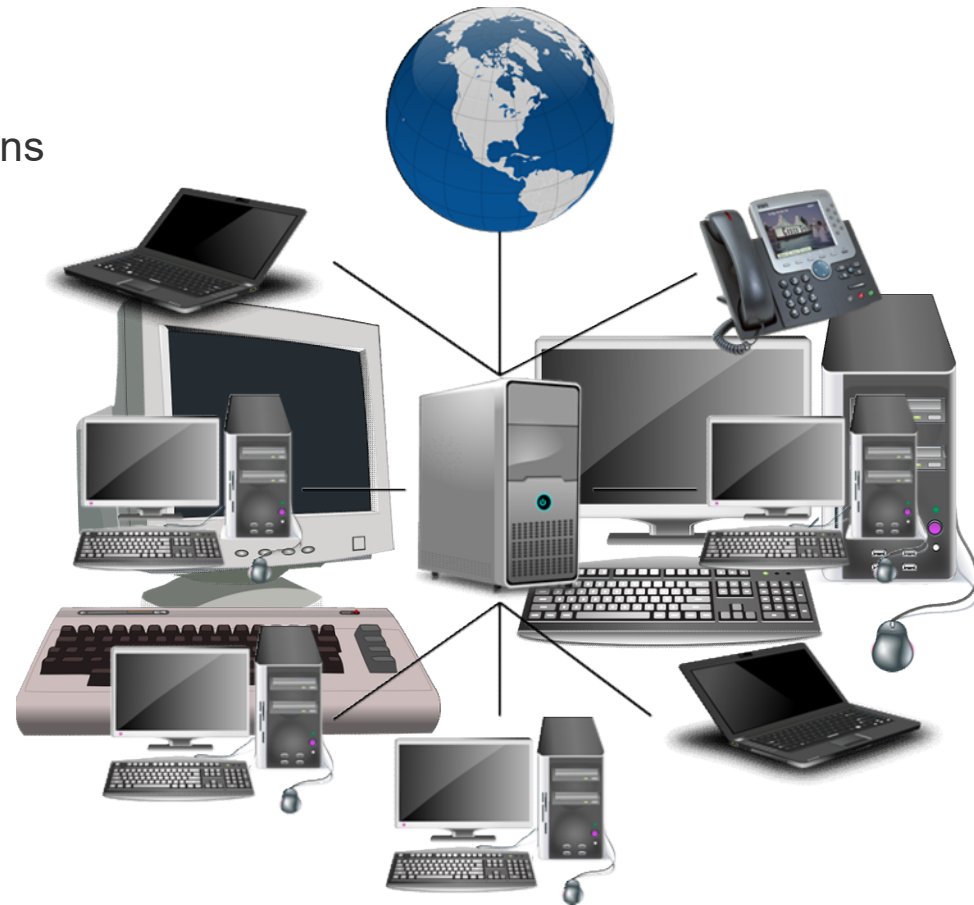


Focus of Presentation

- I Introduction
- I General Framework
- I Approach
- I Audit and Electronic File - Change Process

Introduction

- IT is not a new issue for Audit Institutions





General Framework

- **Saxon E-Government-Code from 2014**
 - State authorities shall use electronic processing and file management
 - State authorities shall exchange files and other data electronically

- **Seat relocation of the Court of Audit of Saxony from Leipzig to Döbeln in 2020**
 - Establish the Court of Auditors as a modern, attractive employer

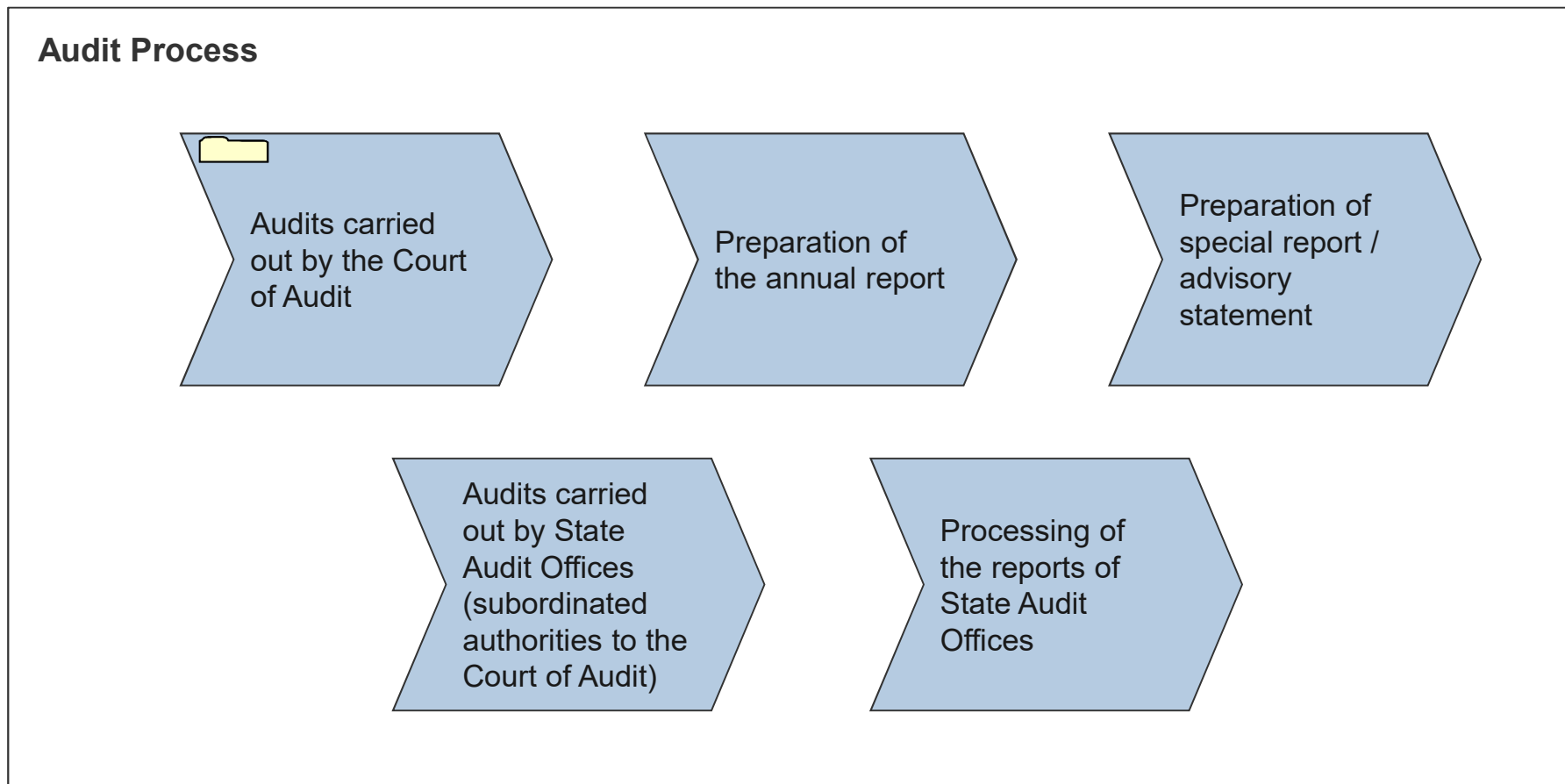


Approach

- **3 Projects:**
 - Analysis of the audit process by using the PICTURE Method, a specific platform
 - Electronic processing and file management within the Court of Audit of Saxony
 - Interface between the audited authority and the Court of Audit of Saxony

Approach (1)

Project 1: Analysis of the audit process by using the PICTURE Method





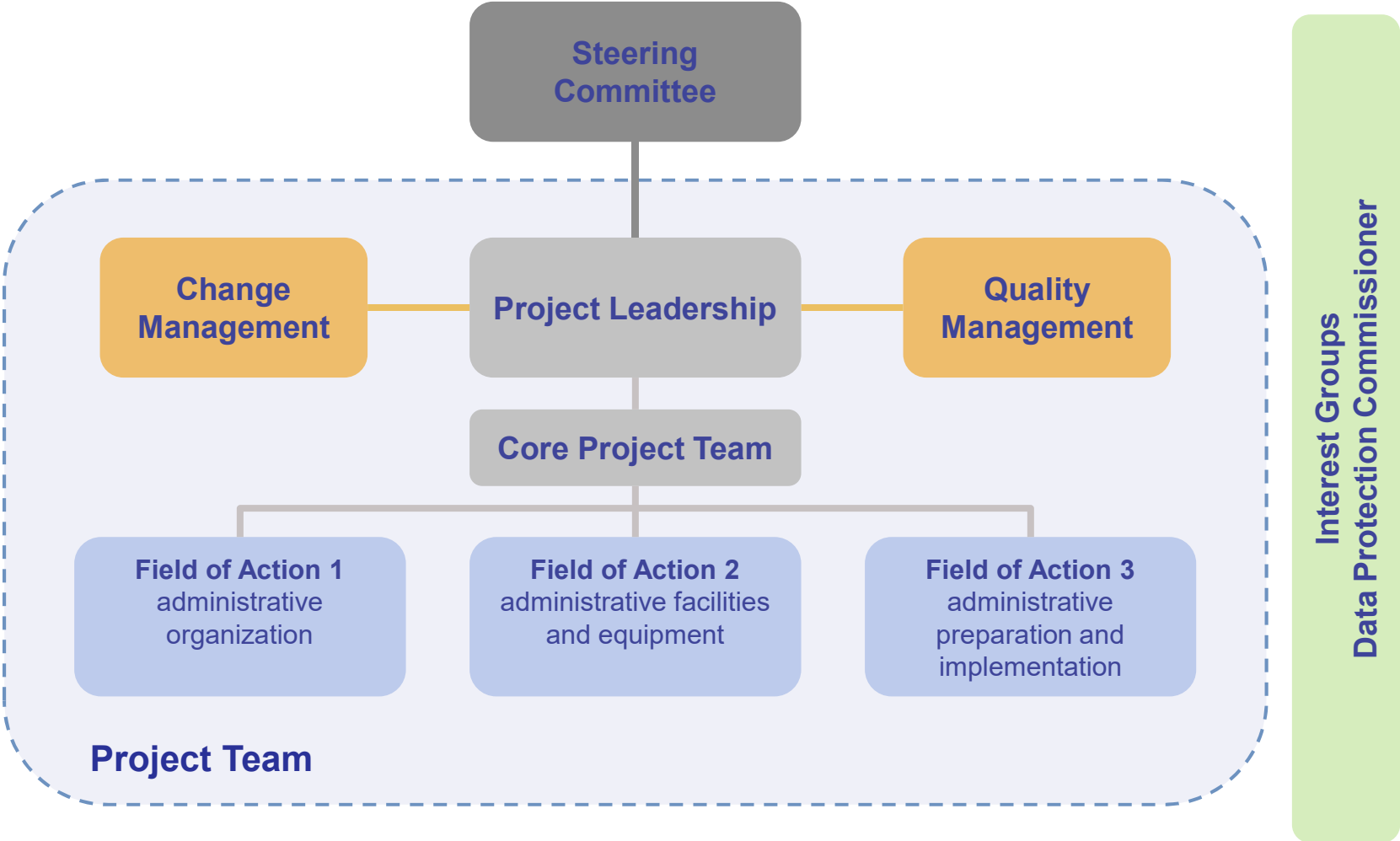
Approach (2)

Project 2: Implementation of electronic processing and file management at the Court of Audit of Saxony

- Objective: from 1 January 2019 onwards, all files in the field of auditing as well as management will be generated electronically
- Functional characteristics: registry, electronic file, electronic processing
- In the entire area (Court of Audit and State Audit Offices)
- Processing of relevant attachments across all levels electronically
- Project duration: February 2017 to December 2018

Approach (3)

Organization of the Project



Approach (4)



Project 3: Interface between the audited authority and the Court of Audit of Saxony (1)

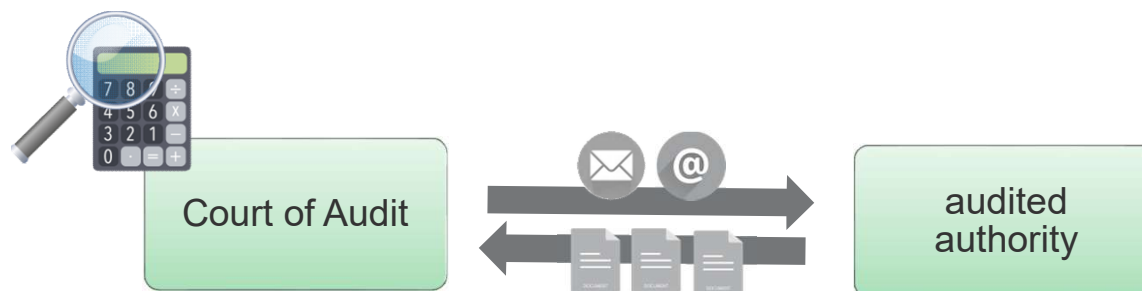
- The Court of Audit of Saxony is authorised to demand all information or documents required from all audited entities
- The main demand Audit Institutions address to the administration:
"The role of external audit must be taken into account when implementing the electronic file within the administration."

Approach (5)

Project 3: Interface between the audited authority and the Court of Audit of Saxony (2)

Possibilities of interface design

- The audited authority provides documents upon request
- Selection of documents of the original electronic file (cross - client access) and audit using copies of the selected parts of the file provided with a timestamp

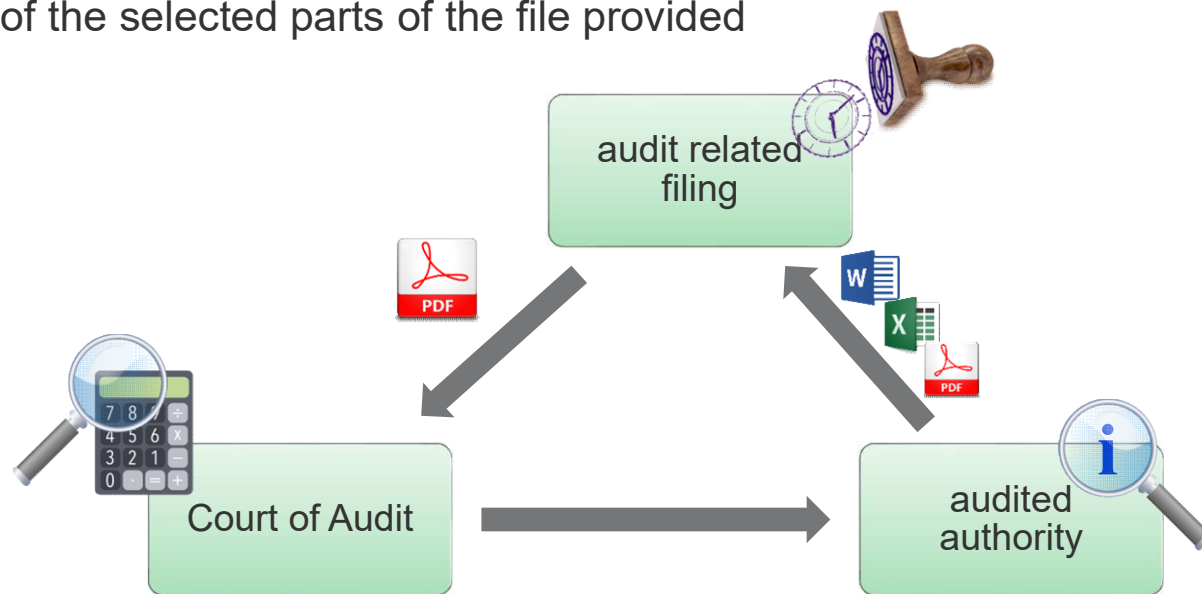


Approach (6)

Project 3: Interface between the audited authority and the Court of Audit of Saxony (3)

Possibilities of interface design

- The audited authority provides documents upon request
- Selection of documents of the original electronic file (cross - client access) and audit using copies of the selected parts of the file provided with a timestamp





Audit and electronic file – Change process (1)

- | Technical equipment of the auditor's workplace**
 - | Software - VIS.SAX
 - | 2 screens
- | Training concept**
 - | Document management in general
 - | User related trainings in VIS.SAX
 - | Workshops promoting implementation
 - | Training carried out by multipliers

Audit and electronic file – Change process (2)

- Audit by using the electronic file
- is a paradigm shift,
- can accelerate audit processes,
- allows flexible auditing (time and place)



... but does not replace an attentive and critical auditor!

Electronic Processing and File Management

