



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS



International Seminar

“The audit of local government annual accounts”

Venue: IBEROSTAR Grand Hotel Mencey www.grandhotelmencey.com
Meeting hall “Nivaria”
Calle Doctor José Naveiras 1
E-38004 Santa Cruz de Tenerife

AGENDA FOR 3RD AND 4TH APRIL 2014

Time		Speakers
3rd April 2014		
19.30	Meet at the hotel lobby	
20.00	Welcome dinner	
4th April 2014		
From 08.30 on	Arrival of delegates	
09.00 – 09.30	Opening and welcome	tbd
09.30 – 11.00	<u>Session 1</u>	3 speakers and 1 moderator + discussion
11.00 – 11.30	Coffee break	
11.30 – 13.00	<u>Session 2</u>	3 speakers and 1 moderator + discussion
13.00 – 14.30	Lunch	
14.30 – 16.00	<u>Session 3</u>	3 speakers and 1 moderator + discussion
16.00 – 16.15	Coffee break	
16.15 – 16.30	Conclusions of the three sessions	With the participation of the moderators
16.30 – 16.45	XVI Awards Ceremony of the review “Auditoría Pública”	
16.45 – 17.00	Closing	President of EURORAI
	Free evening	

LIST OF SPEAKERS AND MODERATORS

Opening and welcome

tbd

Session 1: Submission of accounts to public sector audit institutions. Actions to enhance the quality and consistency of the accounts and to ensure their delivery within the legally required period

Moderator: Elena María Hernández Mollö-Christensen, Member of the Board of the Audit Office of the Canary Islands

Speakers:

Spain Enrique Salvador Villar
Audit Assistant and Head of the Local Government Department at the Audit Office of the Canary Islands

France Elisabeth Girard
Section President at the Regional Audit Chamber of Languedoc-Roussillon

Poland Janusz Kot
President of the Regional Chamber of Audit in Kraków

Session 2: Examination as to legality and regularity of local government annual accounts. Formal approach (general framework, audit objectives, audit procedures, organization and stages of the audit, problematic areas and limits, content of the tests, structure of the report, special subjects and results).

Moderator: Karl-Heinz Binus, President of the Court of Audit of Saxony

Speakers:

Ireland Noel O'Connell
Director of Audit, Local Government Audit Service of the Republic of Ireland

Austria Monika Wurzer
Auditor at the Court of Audit of Tyrol

Russia Vyacheslav V. Litvintsev
Auditor and Member of the Board of the Chamber of Control and Accounts of the city of Moscow

Session 3: Audit procedures for the evaluation of the financial position of local authorities within the framework of the audit of their annual accounts

Moderator: Jean-Louis Heuga, President of the Regional Audit Chamber of Brittany

Speakers:

Germany Richard Höptner
President of the Court of Audit of Lower Saxony

Scotland Elaine Boyd
Senior Audit Manager, Audit Scotland

Switzerland Alexandre Berclaz
Auditor of the Financial Inspectorate of the Valais Canton

Conclusions, awards ceremony of the review “Auditoría Pública” and closure

Conclusions of the working sessions presented by the respective moderators

XVI Awards Ceremony of the Spanish regional audit bodies’ review “Auditoría Pública”

Closure: Ralf Seibicke, President of EURORAI