



EUROPEAN  
ORGANIZATION  
OF REGIONAL  
AUDIT INSTITUTIONS



HESSISCHER  
RECHNUNGSHOF

**“New Public Management in Europe – a status review:  
experiences and forecasts in matters of accountancy, budget planning and  
financial control with special reference to the current situation of debt crisis”**

EURORAI Seminar in Bad Homburg vor der Höhe

Seminar addressed to participants coming from public sector audit institutions and public administrations

Seminar languages: English, French, German, Russian and Spanish  
with simultaneous interpretation facilities

Welcome dinner at “Hofgut Kronenhof” on Thursday 19 May 2011

One-day workshop at the KongressCenter located in the Kurhaus in Bad Homburg v. d. Höhe  
on Friday 20 May 2011

**Programme**

Arrival: from 8:15 am

Start: 9:00 am

Welcome: **Jörg-Uwe Hahn, Minister for Justice, Integration and  
European Affairs of the Land of Hesse**

9:20 am - 11:15 am **Panel 1 - New Public Management in Hesse -**  
Moderator: **Andreas Freiherr von Gall, Vice-president of the  
Court of Audit of Hesse**

Introductory lecture: **Luise Hölscher, Secretary for Finance of the Land of Hesse:**  
The introduction of double-entry accounting and new public  
management in the Administration of the Land of Hesse -  
experiences and forecasts.

**Manfred Eibelshäuser, President of the Court of Audit of Hesse**  
The Court of Audit as auditor of the consolidated financial

statements of the Land of Hesse and as an advisor in the formulation of accounting standards - experiences and forecasts.

**Karl-Heinrich Schäfer, Member/Head of Department at the Court of Audit of Hesse**

New public management and budget administration in Hesse.

**Dieter Bolkenius, Deputy Head of Department for the Supralocal Auditing of Local Authorities by the President of the Court of Audit of Hesse**

The introduction of double-entry bookkeeping and new public management in the Hessian local authorities. Findings from the comparative assessments of audits performed within the framework of the Supralocal Audit of Local Authorities.

Discussion

11:15 am - 11:30 am Coffee break

11.30 am - 1.00 pm **Panel 2 - Double-entry accounting in the budget account - accounting system -: accounting and evaluation issues, setting standards, particularly IPSAS.**

Moderator: **Nicolas Brunner, President of the Regional Audit Chamber of Languedoc-Roussillon**

**Christophe Rosenau, President of the Regional Audit Chamber of Alsace**

The accounts of local authorities in France: generally accepted accounting principles and budgetary rules.

**Antonio Minguillón Roy, Auditor and Director of the Technical Department at the Audit Office of the Autonomous Community of Valencia**

The introduction of IPSAS in public accounting in Spain from the perspective of a regional audit office.

**Charles Pict, President of the Financial Inspectorate of the Canton of Geneva**

The introduction of IPSAS in the Canton of Geneva – experiences and forecasts.

Discussion

- 1.00 pm - 2.00 pm Lunch
- 2.00 pm - 2.30 pm **Harald Noack, Member of the European Court of Auditors**  
New public management from the perspective of the European Court of Auditors.
- 2.30 pm - 4.00 pm **Panel 3 - The role of public sector audit offices in the reform process -**  
Moderator: **Jann Meyer-Abich, President of the Court of Audit of the Free and Hanseatic City of Hamburg**
- Helmut Brückner, President of the Court of Audit of Upper Austria, and Liselotte Wallentin, Head of Audit and Member of the Court of Audit of Upper Austria**  
The contribution of courts of audit towards budget reform in Austria, using Upper Austria as an example.
- Michael Waite, District Auditor at the Audit Commission of England**  
Reaching the auditor's value for money conclusion in England, including the audits of financial resilience and budget priorities.
- Discussion
- 4.00 pm - 4.15 pm Coffee break
- 4.15 pm - 4.45 pm **Closing discussion with the participation of the moderators**
- 4.45 pm - 5.00 pm **Greeting message of the President of EURORAI and Closing by the Vice-president of the Court of Audit of Hesse**