

## SUMMARY OF PAPERS - WORKING SESSION 1

To conclude the session, which I should not hesitate to qualify as very interesting after having heard the papers presented, please allow me to make a few brief comments about some of the ideas put forward, which, although they are from different geographical areas, have ideas in common.

Norbert Hauser, Deputy Chairman of the German Federal Court of Audit, has given us a clear indication of the evolution of public administration towards more “market-based” management and performance models, which implies a parallel evolution of the public sector audit bodies. He stated that their role must be more like that of a business advisor.

Speaking about this very same evolution, Daniel Lamarque, Chairwoman of the Haute Normandie Regional Audit Chamber, concluded by stressing the importance of “performance culture”, an obligation for the audit bodies when applied both in the realisation of audits and in their own organisation.

Robert W. Black, Auditor General for Scotland, has explained his experience in performance analysis at the service of the Scottish Parliament. I would like to highlight two aspects of his paper: the organisation of staff into groups of area specialists and the joint work with inspectors and organisations related to the fields analysed.

This same idea of evolution towards performance audit is corroborated by Daryl Wilson, Auditor General of New Brunswick, Canada, by emphasising the importance, for both the administration and the administrated, of taking measurements in terms of results and objectives. This leads to the creation of non-financial reports, of which he has given us an example based on his experience.

The questions that the speakers were asked demonstrate the concern of the members of the various public sector audit bodies present regarding the approaches carried out and the evolution of audit work in an ever-changing society that raises new challenges for our work.

We would like to thank the speakers for their clear explanations and for relating their experiences, which we have noted with great interest. Obviously, their ideas must form part of the strategy to be followed by our institutions, in terms of both management and audit in order for us to continue to speak of an efficient public administration immersed in serving its citizens, so ensuring transparency.

Many thanks once again.