



EUROPEAN  
ORGANIZATION  
OF REGIONAL  
AUDIT INSTITUTIONS

## EURORAI SEMINAR

*Rouen, 29 January 2003*

### **Auditing in hospitals sector A comparative approach of audit practice in three countries – France, Germany and the United Kingdom**

#### **PROGRAMME**

*There will be interpretation facilities during the plenary sessions  
from/into the following languages: English, French and German*

#### **9.30 COFFEE**

#### **10.00 WELCOME AND OPENING SESSION**

Danièle Lamarque, présidente de la chambre régionale des comptes de Haute-Normandie

#### **10.10 FIRST SESSION (PLENARY): OVERALL ARRANGEMENTS IN HEALTH CARE AND HOSPITAL AUDITING**

**Management arrangements, financial arrangements and external audit arrangements including responsibilities**

*Chairperson:* Kate Handy - District Auditor, Audit Commission of England and Wales

*Lecturers:*

France: Francis Malle - conseiller de la chambre des comptes de Basse -Normandie

Germany: Susanne Albrecht - Ministerialrätin beim Hessischen Rechnungshof

United Kingdom: Matt Gott - Specialist Manager, Audit Commission of England and Wales

*Conclusions by* Kate Handy

#### **11.45 SECOND SESSION (PLENARY): INTRODUCTION OF VFM AUDIT WORKSHOPS**

Volker Hartloff - Präsident des Rechnungshofs Rheinland-Pfalz

#### **12.00 LUNCH – (on place)**

## 13.30 VFM AUDIT WORKSHOPS-THREE PARALLEL SESSIONS

### **WORKSHOP 1: VFM audit approach in the United Kingdom** **Case study: Audit on operating theatres**

**Review of aspects of hospital arrangements concerning operating theatres in order to determine whether these are adequate to secure economy, efficiency and effectiveness in the use of resources**

*Chairperson:* Dr. Heinrich Dietz, Präsident des Thüringer Rechnungshofs  
*Introductory report by:* Chris Raspin - Senior Manager, Audit Commission of England and Wales  
*Commentators:* Hermann Mayer - Ministerialrat beim Rechnungshof Rheinland-Pfalz  
Michel Leclercq - conseiller de la chambre des comptes d'Ile de France  
*Conclusions by* Dr. Heinrich Dietz

### **WORKSHOP 2: Comprehensive audit of a local hospital in a German Land**

**Examination of sound financial management and related legality issues with different audit subjects and techniques**

*Chairperson:* Danièle Lamarque - présidente de la CRC de Haute-Normandie  
*Introductory report by:* Dr Udo Rauch - Leitender Ministerialrat beim RH Rheinland-Pfalz  
*Commentators:* Francis Malle - conseiller de la CRC de Basse-Normandie  
Anne Brinkhoff - Specialist, Audit Commission of England and Wales  
*Conclusions by* Danièle Lamarque

### **WORKSHOP 3: VFM audit approach in France** **Case study: Audit on medical equipment**

**Review of existing systems and procedures linked with the effectiveness of medical equipment procurement and management practices**

*Chairperson:* Stephen Taylor - District Auditor, Audit Commission of England & Wales  
*Introductory report by:* Stanislas de Chargé - conseiller de la CRC de Rhône-Alpes  
*Commentators:* Hilary Morse – Specialist, Audit Commission of England and Wales  
Volker Hartloff – Präsident des Rechnungshofs Rheinland-Pfalz  
*Conclusions by* Stephen Taylor

## 15.00 TEA AND CAKES

## 15.30 THIRD SESSION (PLENARY): FINANCING OF HOSPITALS

**Hospital budgets: composition and funding. Outline arrangements for monitoring performance against the budget. Audit role at national/regional level. Consequences of overspending.**

*Chairperson:* Rolande Ruellan - conseillère maître de la Cour des Comptes (France)  
*Lecturers:*  
France: Yvon Menguy - conseiller de la chambre des comptes de Haute-Normandie  
Germany: Susanne Albrecht - Ministerialrätin beim Hessischen Rechnungshof  
United Kingdom: Mick Waite - District Auditor, Audit Commission of England and Wales  
*Conclusions by* Rolande Ruellan

## 16.30 CLOSING SESSION (PLENARY): OVERALL CONCLUSIONS

*Speaker:* John Sherring - Director of Services Development, Audit Commission