

EURORAI seminar in Toulouse – 24 October 2003
Conclusions of the reporter to the first round table

The audit letters and reports on the audit of local authorities: communicating and placing in the public domain of audit results

This morning we have heard a number of extremely comprehensive presentations expressing, over and above the statutory diversity and variety of approaches of the regional external public sector audit institutions which make up EURORAI, a "*know-how*", an expression applied with reference to audit results and their immediate or closely related content, while the aspect of "*presentation*", as understood in the sense of communicating, publishing and delivering our results appears to be more heterogeneous (as has been shown by our exchanges this afternoon).

I will deal briefly with the "know-how", amply displayed by each of the lecturers this morning. In examining the documents supporting each of the verbal contributions, it is possible to conclude that, in all of the scenarios, examination of accounts takes place, with, at least, attention being directed to their reliability and content, examination of the financial situation, follow-up actions reserved for prior observations, examination of the legality/regularity of the administrative and financial procedures of the body under audit, evaluation of the results achieved in more specific areas (personnel costs, administrative organisation, public procurement), and even examination of particular aspects arising in the course of audits carried out. Without going into the details of the content of the auditing of a town or city within one or other of our institutions, with the breakdown of this content being necessarily linked to the legal competences of the institution and to its administrative and historical traditions, it must be stated that

"presentation", i.e. communicating and placing our audit results in the public domain is more heterogeneous.

Individual characteristics distinguish us ... objectives bring us closer together.

Firstly, there are three main points which differentiate us, one from the other:

1) Legal provisions

The right to communicate and to render public is inevitably in keeping with the statutes created/granted/defined by the competent legislator for the regional audit body.

2) Our institutional positioning in respect of the authority: there is no need to develop this point to any great degree to understand that the procedure and the objectives of an audit carried out by a German court of audit within a federal system (or indeed in Spain) are different from the situation in France, without touching on the relationship between the District Audit Service and the bodies it audits in England and Wales.

3) Frequency of activities

Neither the audit nor its results are carried out and presented in the same way, depending on whether the audit covers a number of years or is carried out on an annual basis. The proximity and the continuity of the external audit in relation to the body being examined gives rise, by its difference, to audit results being presented in a different way.

We are brought together, conversely, by the objective and – to a large extent – by the effective degree of publicity accorded to the products of our audit.

Disputed, or being subjected to a more or less complex and formalised contradictory procedure (sometimes even subjected to jurisdiction), the reports we direct towards the executive are even more destined for the deliberating assembly. At this level, or immediately after the deliberating assembly has had the chance to debate them, our reports become available to public opinion and the press.

This morning, we have not said much about the use made by the media and the public of what we produce - even if this use is of real significance.

We have said nothing about the fact of knowing whether broadcasting what we produce in the media is desirable and useful, perhaps because this question cannot evoke a clear and sole reply in all circumstances. And quite clearly because in most cases we have fulfilled our remit by producing the information and the reports which our legal missions require that we address to the designated recipients, and, in general terms, it is neither envisaged, nor part of our remit that we should be involved in debating what we produce. It remains for us to be always sensitive to the manner in which our reports are perceived by the citizen.

Examination of our reports could equally have led us to ask ourselves about the ease with which they can be read and their accessibility for the various recipients (specifically designated or implicit).

You will note that the delivery of our audit results is always in writing, accompanied in only exceptional cases by a verbal presentation in front of the deliberating assembly (with the sole exception of the District Audit Service). However, modern might be the means of diffusion used, including the website, this does not in itself guarantee the attractiveness of the report for any given reader. Effort put into presentation, use made of illustrations or diagrams, presentation in 2 columns, other elements which make them easier to read foster the effective and wider diffusion of our reports. In this sense, certain presentations with a summary, diagrams and synoptic would appear to be more accessible. However, the necessary talents required to achieve this are specific and distinct from our traditional auditing functions and this calls, to a greater or lesser extent, for the involvement of communication experts.