

## CIGAR Workshop 2020

*“The Quality of Public Sector Audit: Profession, Institutions and Standards”*

**Programme - 16<sup>th</sup> June 2020**

9.00 – 9.15 **Official Welcome**

Annett Arntzen, University of South-Eastern Norway

Susana Jorge, CIGAR Chair

Chair: Chamara Kuruppu

9.15 – 10.00 **Keynote Speech:** David Hay, Auckland University

The future of auditing in the public sector and private sector

Open discussion

10.00 – 11.00 **Session 1**

Giuseppe Grossi & Giorgia Mattei

Exploring past and future trends in public sector auditing: a literature review

Discussant: Enrico Bracci

Enrico Bracci and Javis Ebuia Otia

SAI Performance Auditing: The Impact of Digital Transformation

Discussant: Giorgia Mattei

11.00 – 11.15 Coffee break

11.15 – 12.45 **Session 2 – Chair:** Enrico Bracci

Benzerafa Alilat Manel, Friscia Marion, Tandilashvili Nino

Do the members of Parliament use the performance audit they request to a Supreme Audit Institution? French case

Discussant: Veronika Vakulenko

Vesna Vašiček, Jelena Poljašević, & Tatjana Jovanović

The impact of Supreme Audit Institutions in assuming the responsibility of public sector institutions for the use of public money – The case of Croatia, Bosnia and Herzegovina, and Slovenia

Discussant: Giuseppe Grossi

Tamara Volodina, Giuseppe Grossi, Veronika Vakulenko, & Igor Lyuty

The Changing Roles of Auditors in Monitoring Performance and Reducing Corruption in the Ukrainian Public Sector

Discussant: Jelena Poljašević

12.45 – 13.45 Lunch break

Chair: Anatoli Bourmistrov

13.45 – 14.30 **Keynote Speech:** Einar Gørrissen, Director General of INTOSAI Development Initiative

The role of the INTOSAI Development Initiative (IDI) in strengthening the capacity and performance of Supreme Audit Institutions in developing countries

Open discussion

14.30 – 15.30 **Session 3**

Giorgia Mattei, Giuseppe Grossi, Timurs Umans, and Daniela Argento  
Actorhood of the European Court of Auditors: Visual Analysis  
Discussant: Tobias Polzer

Cecilia Langella, Eugenio Anessi Pessina & **Elena Cantù**

**The board of statutory auditors and accounting manipulation: evidence from the Italian National Health Service**

Discussant: Marco Bisogno

15.30 – 15.45 Coffee break

15.45 – 17.15 **Session 4** – Chair: Anne Stafford

**Nancy Feng**

Individual Auditor Characteristics and Audit Quality. Evidence from Non-Profits in the U.S.  
Discussant: Francesca Manes Rossi

Marco Bisogno, Giuseppe Grossi, Francesca Manes Rossi, & Serena Santis  
Standardising audit reports and auditors' work: for better or for worse?  
Discussant: Eugenio Anessi Pessina

Luis Viana, José António Moreira & Paulo Alves

*State Audit of Public-Private Partnerships: Audit Findings, Recommendations and Government Reactions*  
Discussant: **Nancy Feng**

**Programme - 17<sup>th</sup> June 2020**

Chair: Pawan Adhikari

09.30 – 10.15 **Keynote Speech:** Per-Kristian Foss, **Auditor** General of Norway

Selecting subjects for performance audits in OAG Norway: Addressing the conflict between public administration and politics

Open discussion

10.15 – 11.45 **Session 5**

Sonia, P. Noguera, Susana Jorge, Maria Antonia Jesus, & Luis Quiraz

Financial information and local politicians: A study in the Portuguese Local Government Context

Discussant: Ellen Haustein

Tobias Polzer, Giuseppe Grossi & Christoph Reichard

Implementation of the International Public Sector Accounting Standards in Europe. Variations on a Global Theme

Discussant: Andreas Bergmann

Lucia Mattei, Fabio Giulio Grandis, & Giorgia Mattei

To be, or not to be? The “accounting for Heritage assets” dilemma

Discussant: Josette Caruana

11.45 – 12.30 **Concluding remarks, and presentation of the JPBAFM Special Issue**

Chamara Kuruppu, University of South-Eastern Norway

Giuseppe Grossi, Editor in Chief of JPBAFM

Future CIGAR activities and events

Susana Jorge, CIGAR Chair