CIGAR Workshop 2020

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

Programme - 16th 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 Ebua 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 Allat Manel, Frisica 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 Lyutyy
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 Anesi 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

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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