

# Experience with CAP audit

## Topic 3 - Techniques of CAP audit

NKÚ ČR



Supreme Audit Office  
Czech Republic

## TOPIC 3

# Techniques of CAP audit

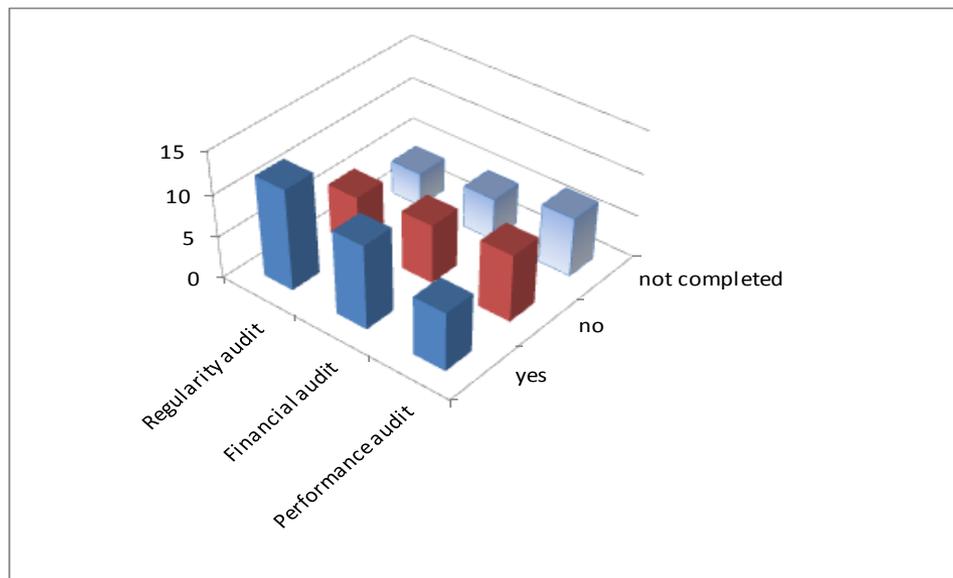


# Topic 3 – Subtopic 3.1.

## Subtopic 3.1.

- Has your SAI carried out any audit method standardization for the respective audit types (as concerns the CAP)?

	Regularity audit	Financial audit	Performance audit
yes	12	10	7
no	6	7	8
not completed	4	5	7



# Topic 3 – Subtopic 3.1.

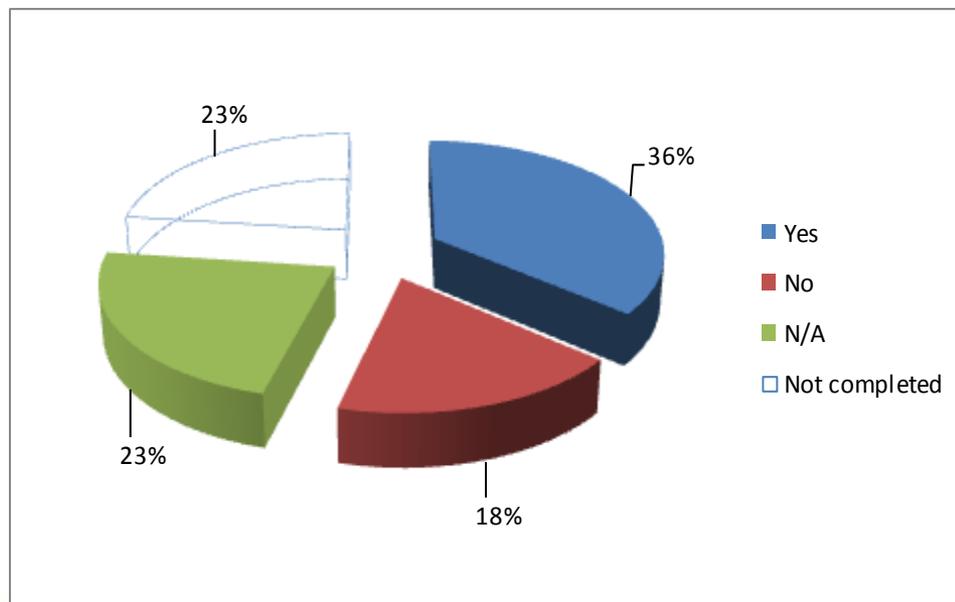
- Most SAIs have standardized their audit methods for regularity and financial audits. In the case of performance audit the number of standardizations makes less than half
- As a frequent reason for not doing so SAIs do name limited knowledge and different scope and aims of audits each year
- Q: Can differences in audit goals set up each year be a limiting factor for the standardization of audit methods?

# Topic 3 – Subtopic 3.2.

## Subtopic 3.2.

- Do you think that the CAP audit methods created by your SAI could be useful for other SAIs?

Yes	No	N/A	Not completed
36%	18%	23%	23%
8	4	5	5



# Topic 3 – Subtopic 3.2.

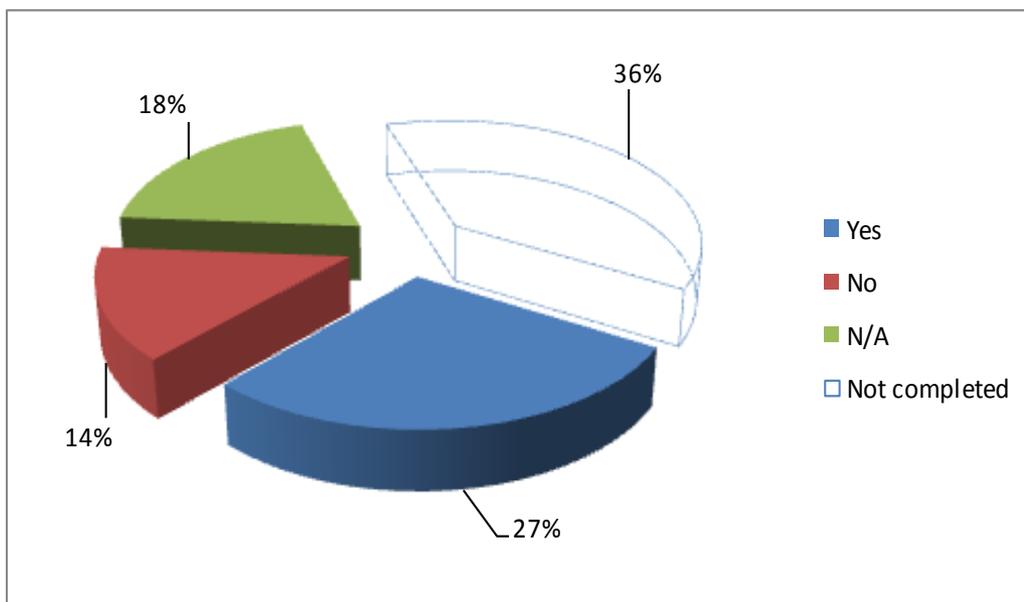
- One third of SAIs (Belgium, Cyprus, Slovakia and Lithuania) believe that their audit methods are not useful for other SAIs
- Q: Why the above mentioned SAI's think that their methods for CAP audit is not useful to others?

# Topic 3 – Subtopic 3.3.

## Subtopic 3.3.

- Do you see it possible to disclose these methods to other SAIs?

Yes	No	N/A	Not completed
27%	14%	18%	36%
6	3	4	8



# Topic 3 – Subtopic 3.3.

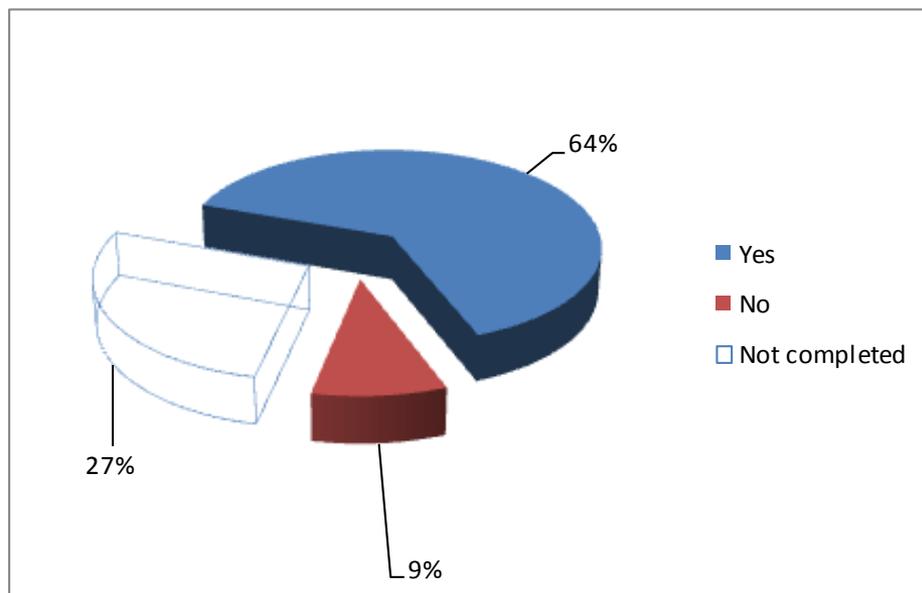
- 3 SAIs (Belgium, Slovakia, Lithuania) say that they cannot share their audit methods with others.
- Q: What could be the reason for not being able to do so?

# Topic 3 – Subtopic 3.4.

## Subtopic 3.4.

- Does your SAI employ audit methods and standards of the ECA, EUROSAI, or another international organization for its CAP audits?

Yes	No	Not completed
64%	9%	27%
14	2	6



# Topic 3 – Subtopic 3.4.

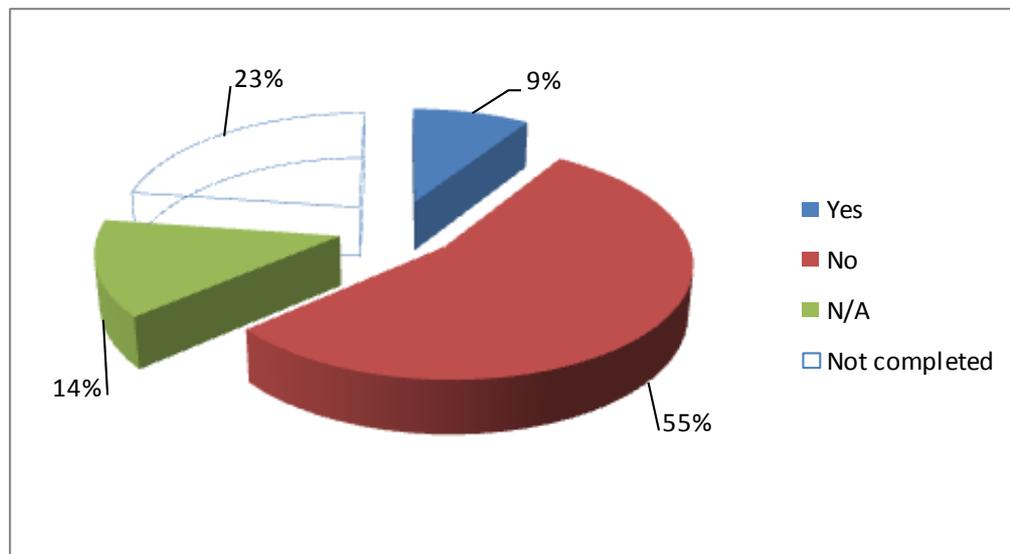
- 2 SAIs say (Lithuania, Greece) that they do not use methods and standards in CAP audit that were created by the ECA, EUROSAI or other international organization.
- Q: What could be the reason that they do not do so?

# Topic 3 – Subtopic 3.5.

## Subtopic 3.5.

- Do you have any obstacles in the area of the CAP audit methods standardization in your member state? Specify which ones:

Yes	No	N/A	Not completed
9%	55%	14%	23%
2	12	3	5



# Topic 3 – Subtopic 3.5.

- 2 SAIs (UK and Denmark) say that in their case there are obstacles to standardize methods
- Q: What could be the obstacles?
- Q: What experience do other SAIs have with standardization, were there any problems? How were those solved?