



CONCLUSIONS AND RECOMMENDATIONS

9-12 November 2015
Jerusalem, Israel



STATE OF ISRAEL
Office of the State
Comptroller
and Ombudsman



The Second Young EUROSAI Conference (YES 2.0), held in Jerusalem, Israel, from 9 to 12 November 2015, took Supreme Audit Institutions and the Individual (SAI&I) as its central theme.

We, as the representatives of the younger generation and the future leaders of our respective organisations, enjoy a unique perspective. We consequently, possess the ability to contemplate, discuss, debate, exchange and present fresh questions, problems and ideas - as well as possible solutions - regarding the challenges, opportunities, difficulties and risks arising from the technological and social developments of our times. Indeed, in doing so we are fully aware of the need to maintain a strong and ongoing collaboration with well-established professional traditions of our SAIs' preceding generations.

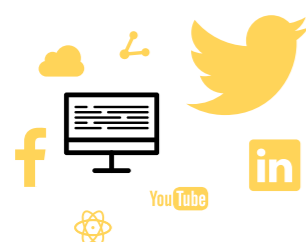
In coming years, we will be compelled to cope with the challenges, opportunities, difficulties and risks arising from the technological and social developments thoroughly discussed and debated at YES 2.0. Accordingly, we present the following Conclusions and Recommendations. We strongly believe that they should serve as a source of inspiration for all EUROSAI and INTOSAI activities.

WE, THE MEMBERS OF THE SECOND YOUNG EUROSAI, CONFERENCE (YES 2.0)



THE PUBLIC EFFECT

Considering that -



We are in the midst of a sweeping technological and social revolution highlighted by an "information explosion" and exponential growth in data. In this era, more than ever, the public seeks the most relevant and reliable data.

Younger generations reveal impatience as regards long textual reports and complex analysis.



National social groups are coalescing into international ones, sometimes organised within virtual social networks. The concept of the nation-state is being debated.

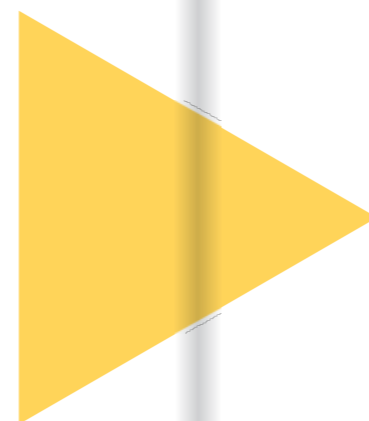
The growth in the importance attached by society to human rights in general and the needs and interests of vulnerable groups, in particular, is affecting the social landscape.



Sustainability issues are cross-cutting and cross-border, but also have an effect on the individual's everyday life, and on society as a whole.

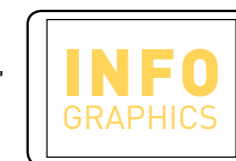
ACCOUNTABILITY

Accountability and a result-driven approach have become a main public expectation from any entity that affects people lives.



Recommend that -

A strong emphasis be put on capacity building in the areas of communications strategy, New Media, online social networks, conveying complex ideas by using simplified tools, such as infographics.



SAls find ways to empower citizens and strengthen citizens' involvement and influence by engaging them in the audit process.

SAls reshape their role to include the promotion and protection of human rights, and vulnerable groups in society. To this end, they should develop the required professional criteria and standards.



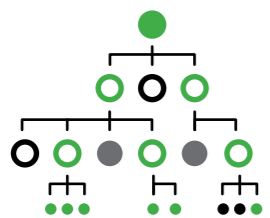
Sustainability issues should often be included in audits.

SAls should develop tools to measure their performance, and publish an accountability report



THE PROFESSIONAL EFFECT

Considering that -

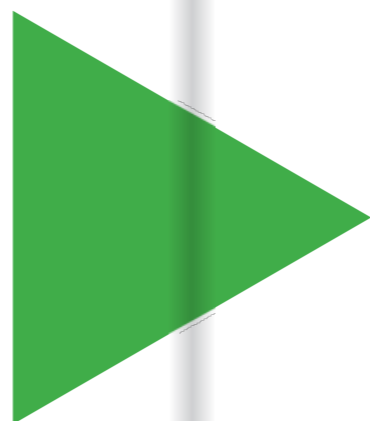


Modern public administration is characterised by vast complexity, on the one hand, and a very narrow specialisation by its various units, on the other hand.

Most information created by audited bodies is digital and accessed using online devices; sometimes data is stored outside the physical premises of the audited body.



The vast amount of data produced by audited bodies grows exponentially and requires the use of Big Data "digging" tools, potentially compromising the right to privacy of officials and audited bodies' employees.



Recommend that -

New skills and specialisations in the field of information gathering, handling and analysis become part of the SAI skillset in order to cope with the complexity and interdisciplinary nature of the audited bodies.



SAIs make use of new computer programs designed to deal with vast amounts of information.

SAIs should develop new work methods suitable for dealing with huge amounts of information while compromising as little as possible the privacy of the audited bodies' employees.



THE PERSONAL EFFECT

Considering that -

Ethical aspects of audit work and auditors' conduct have a profound impact on the efficacy of auditor-auditee relations as well as the auditor's public status.



Generation Y auditors ask "what's in it for me" and look for personal impact and gain. They also challenge formalities, and tend towards informal working processes and communication inside their own SAIs, and with the workers of audited bodies.

A family-friendly work environment (e.g., flex-time and working from a remote location) is essential in increasing both employee identification and job satisfaction resulting in enhanced productivity.



Young auditors use high tech. devices in many aspects of their personal, as well as their professional, lives. In places where the use of these devices is uncommon, they might feel restrained and frustrated.

Experimenting in new working processes can help SAIs and auditors to improve and develop; failures are part of the process.



Sharing ideas between young auditors of different SAIs, and debating common challenges, are a key element in the learning and improvement process of young auditors.



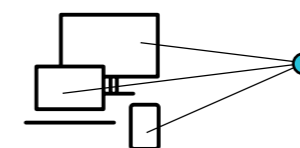
Recommend that -

Ethical aspects of audit work and auditors' conduct be reviewed, and customised if necessary.



SAIs put more emphasis on Generation Y auditors' needs, ideas, and conduct. High level audit management should be open-minded and encourage young auditors' to initiate new audit topics and new ways to tackle the audit work. Special consideration should be given to programs for the promotion of young leaders, and to modifications that will promote a family-friendly work environment.

Informal working process and ways of communication should be encouraged.



High tech. devices must be integrated as much as possible into the everyday working processes of SAIs.

Failures are a natural part of the learning process, and should be accepted as such even in a "zero error" cultural mindset.



SAIs should encourage cross-border interactions between young auditors of different SAIs.

Therefore -

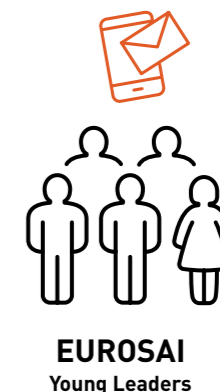
WE RECOMMEND THAT:



1. EUROSAI's young movement should be continued - YES Conferences should take place on a regular basis, every two or three years.



2. A permanent framework, such as a EUROSAI Young Leaders' Task Force, should be set up to deal with the aforementioned challenges and risks faced by SAIs, especially in the areas of delivering the Message in the New Media Age; Big Data and Privacy; Citizens' Engagement and Involvement in the Audit Process; Recruitment, Training and Career Development of the next generation; Promotion and Protection of Human Rights and Vulnerable Groups.



3. EUROSAI, as a leading-by-example organisation, should strive to create, as part of INTOSAI, a global community of young colleagues.





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