

# AUDITING DECENTRALISED POLICIES



Collaboration in Audit Selection and Assessing Multi-Level Governance



## Topics

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- Introducing the OECD's work with SAIs
- The TCU project in Brazil
- Key take-aways for SAIs



**OECD**

**Better Policies for Better Lives**



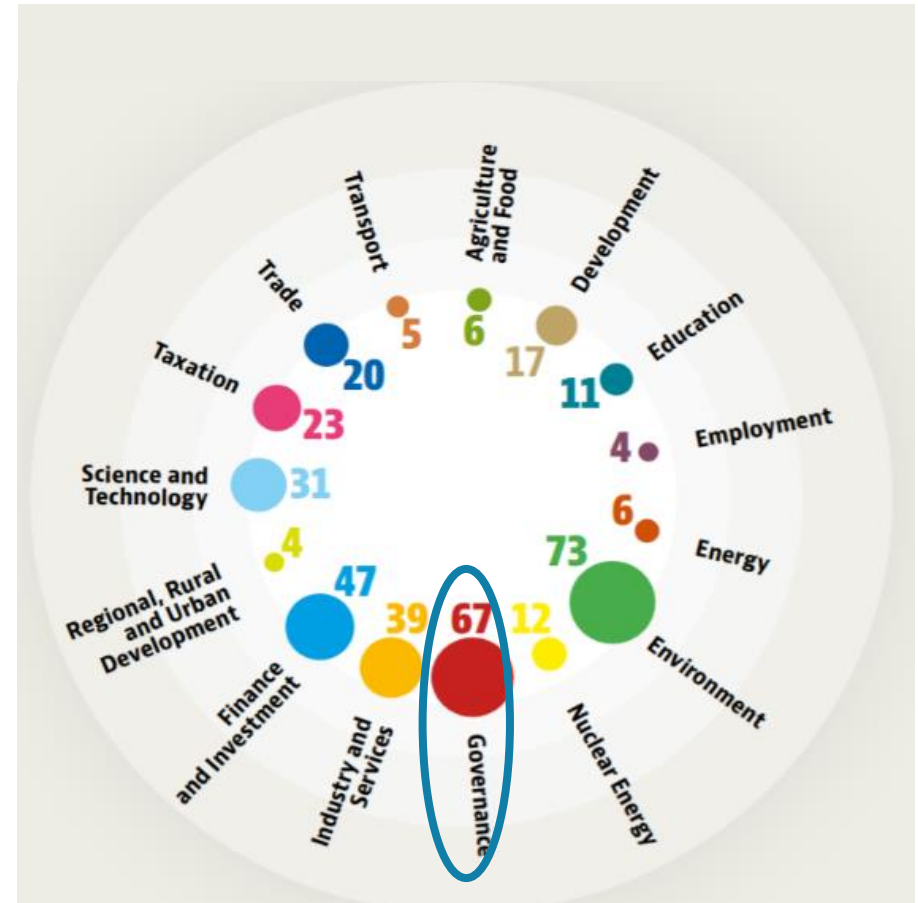


# How we work: Standard-setting and Policy Support

## Standard-setting and Policy Support

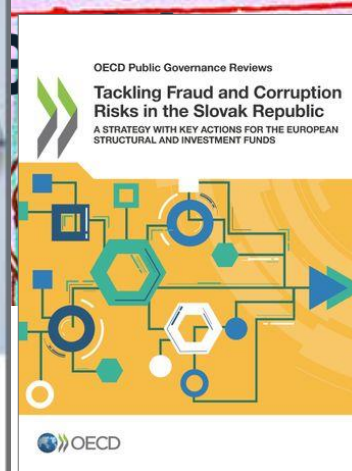
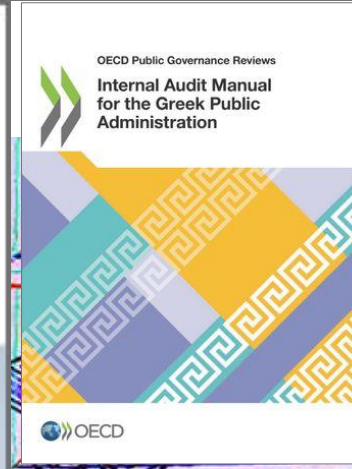
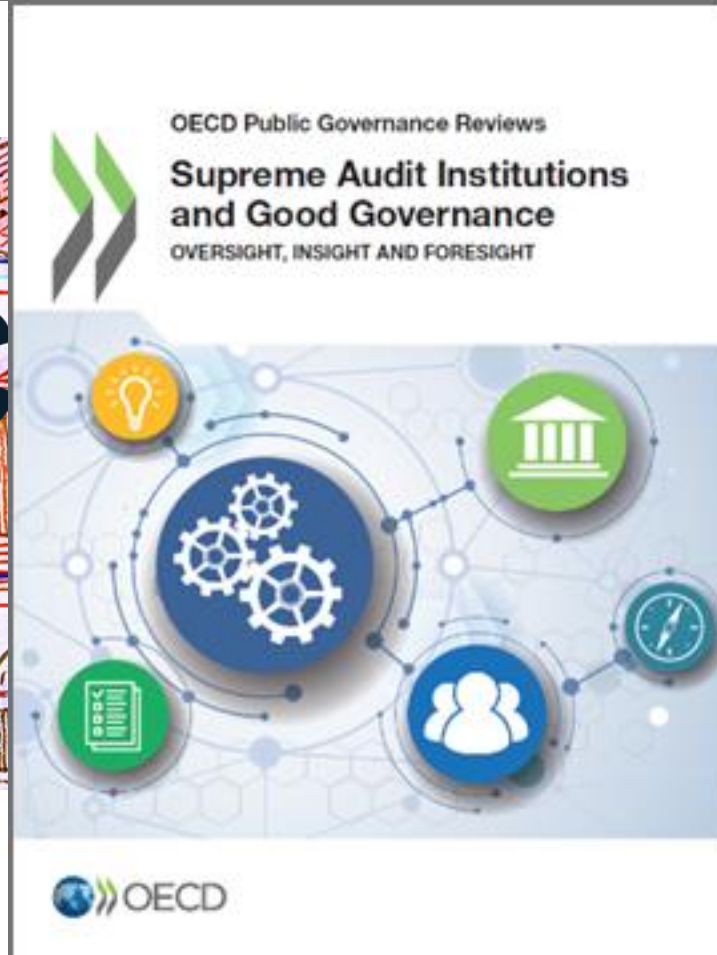
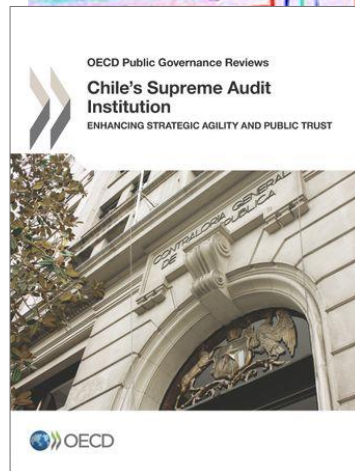
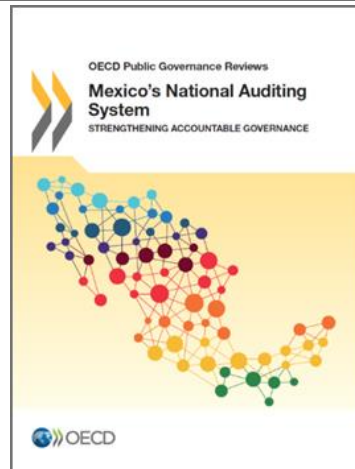


OECD legal instruments in force by subject matter





# Risk management and Audit



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 #AuditorsAlliance

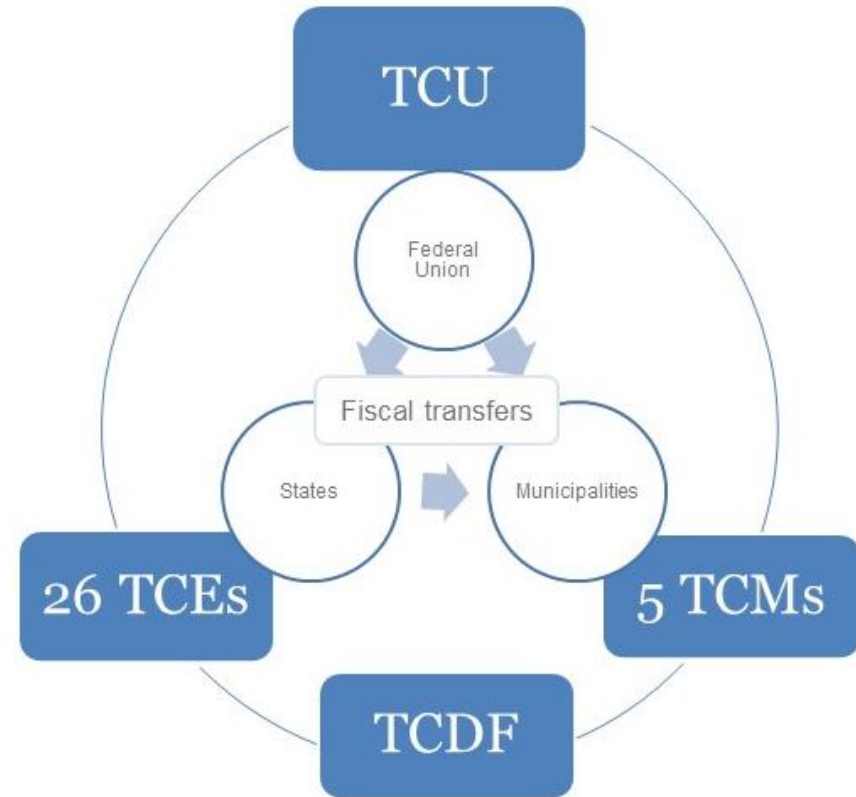


# Auditing for better outcomes of decentralized policies in Brazil





# Double complexity





## Project Integrar

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- Improve auditing and the coordination of audit bodies in relation to decentralised policies.
  - Emphasis on improved coordination between TCs in terms of risk-based audit programming
  - Emphasis on the education sector
  - Good practices from SAIs





# KEY TAKE-AWAYS FOR SAIs



# Why should SAIs focus on decentralised policies?



#172978328





# What are challenges for SAIs?







## What can SAIs do?

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Risk based  
audit  
selection

Multi-level  
governance  
assessment

Strategic  
coordination

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graph TD; SC((Strategic coordination)) --> RBS[Risk based audit selection]; SC --> MGA[Multi-level governance assessment];
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## Strategic co-ordination

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- Establish an audit network for stronger collaboration and co-ordination among external audit entities.
  - Systematically sharing knowledge and analysing information within the whole audit system—national and subnational levels
  - Strategic selection and alignment of audits for greater impact, while respecting each entity's unique context, processes and mandate.



## Risk based audit selection

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- The network can align audits from each audit body for more impact by:
  - creating a common language building a shared risk map for each decentralised policy area
  - making the process manageable and objective using data driven indicators



Develop a logic model describing how a policy intervention works, by identifying input, process, output and outcomes

Select quantitative indicators that provide an easily comprehensible, evidence-based overview of key aspects of the policy

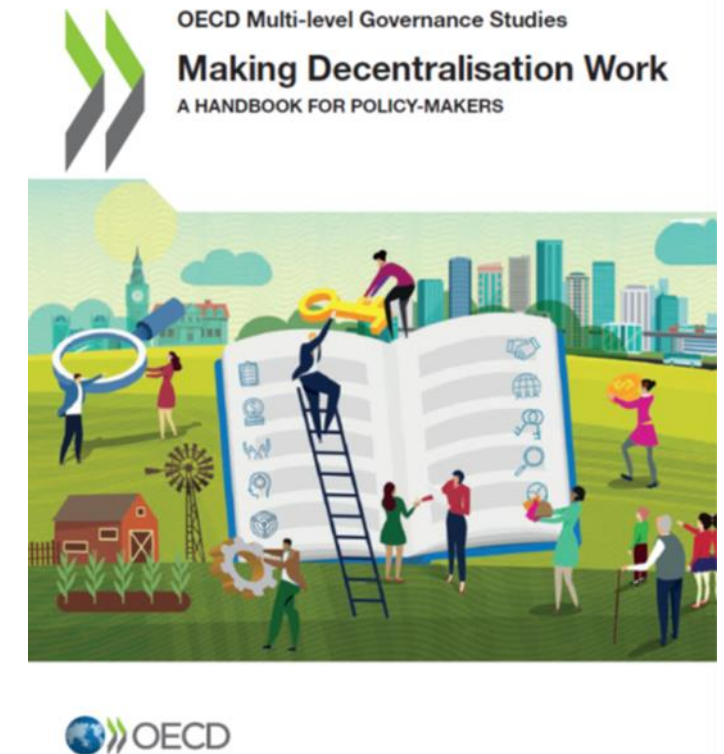
Develop risk scenarios that explain which events or circumstances, as flagged by the indicators, could lead to poor performance on the outcome indicators

Test the risk scenarios for all outcome indicators of the logic model, using the indicator data, facilitated by an IT indicator dashboard application



# Multi-level governance assessment

- The network can systematically assess the quality of the multi-level governance for better recommendations by:
  - developing a policy specific multi-level governance assessment normative framework for each decentralised policy area
  - applying the framework to plan and design audits





Describe the MLG system and identify key challenges and dimensions that will be assessed

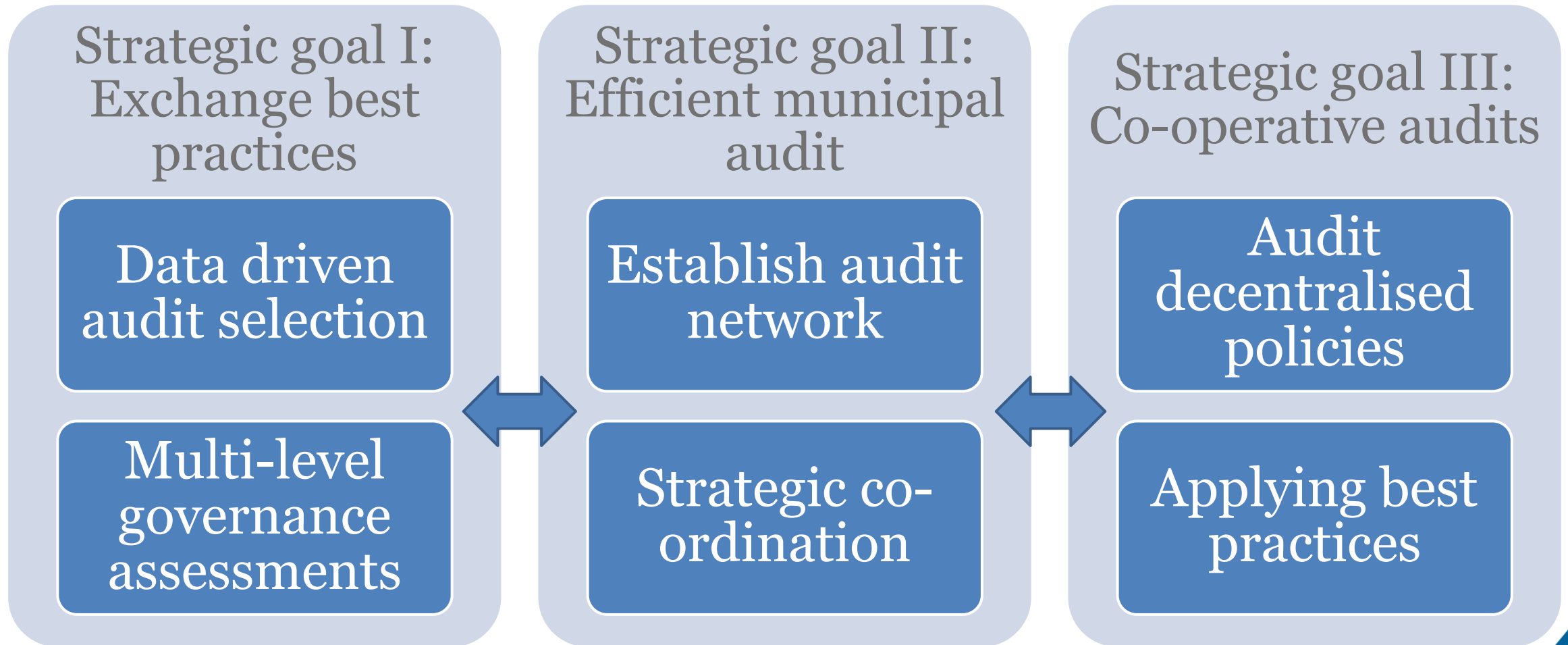
Define key qualitative indicators for each dimension

Specify the different levels of maturity for each indicator

Use the analytical framework to audit



## Relevance to the EUROSAI-TFMA strategic goals





THANK YOU