

Message to the members of EUROSAI from the YES Conference 2022



Y E S

YOUNG EUROSAI
STOCKHOLM
2022



SWEDISH NATIONAL
AUDIT OFFICE

Young EUROSAI – a platform for learning and networking

The Young EUROSAI (YES) Conference brought together 90 participants from 40 members of EUROSAI and the INTOSAI regional organisations ASOSAI and ARABOSAI. The conference took place in Stockholm on 12-15 September 2022.

The main theme of the conference was experimental culture. In a rapidly changing society, it is important for SAIs to seek new methods and ways of working in order to stay relevant. To do so, we need to try new things, to dare, to fail, to learn and to succeed, while remaining a trustworthy and independent actor.

In the conference sessions, it was evident that leadership plays a big role in forming an environment in which employees are allowed to experiment and try new ideas. The mindset and attitude of the top management are crucial to ensure there are conditions in place to be creative and innovative. The management is responsible for allocating sufficient time and resources, and for forging a culture in which employees have the possibility to test new ideas.

THE YES CONFERENCE CALLS UPON THE HEADS OF SAIS AND MANAGERS TO SUPPORT THE FOLLOWING TO PROMOTE AN EXPERIMENTAL CULTURE:

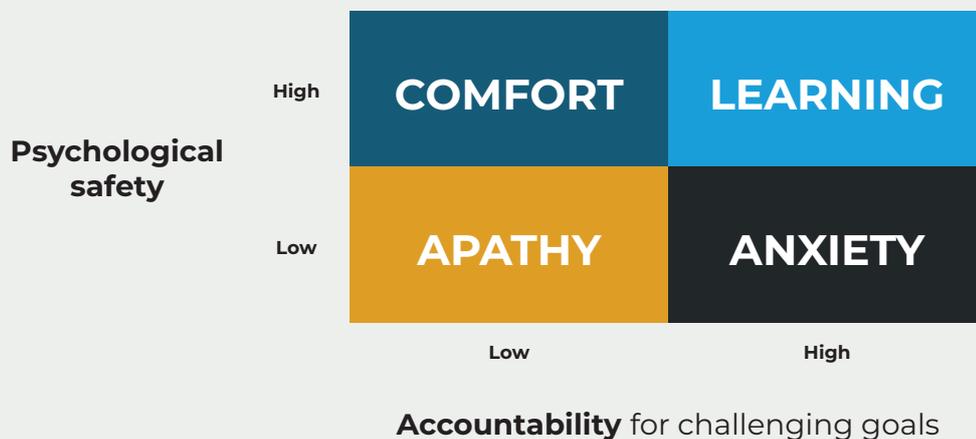
- Create a working environment based on learning.
- Improve feedback culture to promote qualitative feedback.
- Allocate time for learning, exploring and brainstorming.
- Promote and support employees' work-life balance.
- Be open to testing and implementing new tools and methods.
- Find ways for your SAI to contribute to sustainable development.



What do young employees need to work more experimentally?

▶ Create a working environment based on learning
Learning is key for constant development as an individual, as a professional, and as an organisation. To create conditions for learning, there needs to be a high level of psychological safety in an organisation or in a team. This means that everyone feels safe in the team and has the courage to express new ideas. Mistakes and failures are accepted and are viewed as part of a process of improvement. Each member of a team needs to contribute to an atmosphere of psychological safety, although leadership and management are key for building a work environment in which everyone feels comfortable. Organisational hierarchies may be necessary for a robust leadership, but these should never be used to suppress or discriminate anyone at the workplace.

It is also important for young employees to feel challenged to set ambitious goals and that they are held accountable to those goals. However, without psychological safety, accountability may instead hinder employees to speak up if something is amiss. Hence, psychological safety is the first step toward a learning culture.



Source: Amy Edmondson: (2004) *Psychological Safety, Trust, and Learning*

► Improve feedback culture to promote qualitative feedback

Feedback is key for learning and developing as an individual and as an auditor. It needs to be strengths-based and be more than simply saying “good job” or “well done”. Giving qualitative feedback is a skill that we all can develop and practice, which we did at the conference.

Good strengths-based feedback needs to be genuine, specific, and situation-focused. Define why it was well done, or what was good. For example, when receiving a delivery from a colleague, instead of saying “thank you, good job”, use strengths-based feedback to highlight how the work is a good example of their strengths. Such as “thank you, I appreciate that you are always timely in your deliveries. It shows that you take your work seriously and that you are a responsible and reliable person.” If employees can give each other good quality feedback, the psychological safety and the trust among the employees will increase.

As SAI managers, you can contribute to an improved feedback culture in your organisations. You can use it as a tool to guide employees and to improve the quality of your SAI’s operations.

HOW TO CONTRIBUTE TO A STRENGTHS-BASED FEEDBACK CULTURE:

- Encourage open communication and qualitative feedback – lead by example
- Practice strengths-based feedback with your team
- Implement routines for giving feedback
- 5:1 ratio: give five positive comments for every negative comment



▶ Allocate time for learning, exploring, and brainstorming

Stress can inhibit room for reflection and creativity. If we want our SAIs to be innovative and forward-thinking, there needs to be room for creativity and new ways of working. When time is limited, we tend to lean on the methods that we already know and continue on the comfortable path.

Many participants at the conference experienced that they had too much to do and very limited time to be innovative and consider new solutions.

Time needs to be allocated to learning and brainstorming, and managers need to support their employees to make priorities. For example, set aside 10 per cent of the working time to learning and innovation.

▶ Promote and support employees' work-life balance

Another aspect is the work-life balance. There needs to be time for recovery for employees to be productive at work. Employees should not be expected to work overtime or lose sleep due to stress. There are big differences in the number of vacation days and parental leave that the participants have at their respective SAI. Ensure that your employees are able to spend time with family, have time for activities outside of work and to rest.



HOW YOU CAN CONTRIBUTE TO A LEARNING CULTURE WHERE ALL EMPLOYEES FEEL COMFORTABLE:

- Be present at meetings and have regular check-ins with co-workers.
 - Have the courage to make and admit your mistakes and share lessons learned from them.
 - Encourage new ideas and have inclusive decision-making processes.
 - Have regular coffee breaks with your team.
 - Organise social events connected with work.
 - Make time for your employees to recover.
 - Have a dedicated space at the office for meeting colleagues.
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► Be open to testing and implementing new tools and methods

As the world changes around us, we need to constantly develop our working methods and how we conduct audit. SAIs need to be open to new methods and allocate time to auditors to implement them.

Many examples of innovative methods were discussed during the conference, for example how large amounts of text can be analysed, how visualisation can be used to understand data and to keep the attention of readers, and how drones have been used to collect audit evidence.

Technology is a requisite tool for conducting work more efficiently and of higher quality. It should not be a goal in itself, but it does need to be updated constantly. As SAIs, we need to focus both on our own technological development as well as understand how our agencies implement new ways of working.

The various EUROSAI members are at different stages and have focused on different aspects. For example, some SAIs explained that they cannot use shared documents to work in parallel, which others take for granted.

Some SAIs have specific Datalabs that develop and innovate how to collect and analyse available data and how to use data in audits. Many others see the need for a Datalab consisting of a group of colleagues for discussing new ideas and solutions.

No matter at what stage your SAI is currently, it is essential that there is sufficient time and resources available to learn new tools and programmes in order to actually use them. SAIs need to have the courage to try, while also managing the risks that new technology entails.

TIP – USE BIEP FOR COOPERATION BETWEEN SAIS

BIEP is a tool for cooperation between SAIs, and a way to learn what others have done before on a specific topic. All EUROSAI members are encouraged to use this database for comparisons and to exchange information.

[Benchmarking Information and Exchange Project](#)

► Find ways for your SAI to contribute to sustainable development

There are three aspects to consider when discussing sustainability: environmental, social and economic responsibility. Conscious actions need to be taken to be considered responsible in all these aspects. At SAIs, we can consider both our audit work and how we act within our organisations. Measuring social and environmental costs to compare with financial costs may be difficult, but we need to be aware of them and discuss the impact of our actions. To audit sustainability initiatives, we need to be informed and should also have goals of our own. As audit institutions, we need to be bold and contribute to the Sustainable Development Goals.



IDEAS FROM THE PARTICIPANTS ON HOW TO SUPPORT SUSTAINABLE DEVELOPMENT:

- Share ideas and benchmark with international colleagues.
- Consider whether travel is necessary, use the benefits of remote work that we implemented during the pandemic.
- Install solar panels at the office for renewable energy.
- Create a paperless office, limit printing and promote digital solutions.
- Encourage walking: organise a competition among the employees.
- Install charging points for electric cars at work if you have parking spaces.
- A few SAIs have beehives at the office to benefit the environment, which is also a good way to socialise with colleagues.



What can be done at your SAI?

CREATIVITY

BREAKING BARRIERS

MORE TIME

COURAGE

MINDSET

COMMUNICATION

MANAGEMENT

ATTITUDE

CAPACITY

CULTURE

The question we asked in summary at the end of the conference was *What needs to change at your SAI for you to work experimentally?* The top ten answers can be seen in the word cloud above. It is clear that many participants want to see a change in mindset and attitude. More courage is needed to try something new and to break existing barriers. The SAI management plays a major role in creating a culture where employees dare to share failures and experiences. If this can be achieved, our organisations will benefit and build a foundation for success. Lead by example by sharing your experiences and give your employees both the time and the possibilities to share theirs.

Audit institutions need to work within their mandate, and might be reluctant to make mistakes that may affect their reputation. However, there is plenty of scope to be innovative within the framework of international standards; they allow for a lot of flexibility and new solutions. More boldness is needed to form an experimental culture.

In conclusion, SAIs may differ in terms of mandate, organisational structure, culture and traditions, but we also have much in common. We are all working hard to be trustworthy and independent actors, while constantly developing along with the changing circumstances around us.

As young auditors from the EUROSAsI members, we call on you, the management of the EUROSAsI member SAIs, to consider this message from the YES conference and take it into account when planning ahead. Be brave, be curious and involve and support us – your young employees.



The participants at the YES Conference 2022

