

Hollandi programm 2000–2003

The PSO program from 2000 to 2003

**Riigikontrolli,
Hollandi Kontrollikoja
ja juhtimisfirma MDF
koostöö**

**Co-operation
between
the Estonian
State Audit Office,
the Netherlands
Court of Audit
and
the Management for
Development
Foundation**



Nüüdseks lõpukonverentsini jõudnud Hollandi programm on iseseisvumisjärgse Eesti Riigikontrolli kõige kauem kestnud, kõige enam töötajaid ja töösuundi hõlmanud väliskoostööprojekt. Kolm ja pool aastat oli pingutust nõudev ja huvitav nii Riigikontrollile kui ka tema Hollandi partneritele, sest koostöös tehti suuremahulisi töid, mille käigus tuli palju katsetada ja otsida.

Programmi jooksul toimus Riigikontrolli tööpõhimõtete ja organisatsiooni põhjalik ümberkujundamine, mistõttu ette võetud projektid ei tähendanud mitte ainult olemasoleva täiustamist, vaid ka uue loomist. Hollandi konsultantide teadmised ja kogemused ning pikaajaline kõrvalpilk olid sel teel heaks abiliseks.

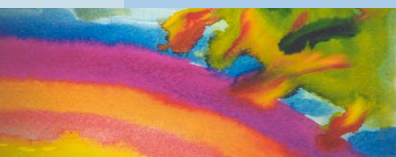
The PSO program, which has reached the final conference by now, is a foreign co-operation program of the Estonian State Audit Office (SAO), which has lasted the longest and has involved the most employees and areas of activity. Three and a half years were surely a demanding and interesting effort for the SAO as well as its Dutch partners, because large works were carried out in co-operation, which involved a lot of testing.

During the PSO program thorough reformation of the working principles and the organisation of the SAO took place, it meant that the launched projects did not imply only improvement of the existing system, but also the development of new methods. The knowledge and experience of the Dutch consultants and the constant monitoring carried out by them contributed a lot in this regard.



Juhtimiskoolitus 21.–22.11.2002.
Vasakult: finantsauditi osakonna
auditijuht Tõnis Saar;
peakontrolör Kaie Karniol;
auditijuht Alo Lääne; metoodika,
planeerimise ja aruandluse
teenistuse nõunik Jüri Raatma,
Riigikontrolli direktor
Peeter Lätti ja MDF-i koolitaja
Silvia van der Cammen.

Management training course
on October 21 to 22, 2002.
From the left:
Audit Manager of the Financial
Audit Department Tõnis Saar;
Chief Auditor Kaie Karniol;
Audit Manager Alo Lääne;
Advisor of the Methodology,
Planning and Reporting Service
Jüri Raatma; the SAO Director
Peeter Lätti and the MDF trainer
Silvia van der Cammen.



MDF

Algemene Rekenkamer



RIIGIKONTROLL

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**Co-operation between the Estonian State Audit Office,
the Netherlands Court of Audit and
the Management for Development Foundation**

**Lõpukonverents Tallinnas
13. juunil 2003**

**Final conference in Tallinn
on June 13, 2003**

Algus

SIGMA peer review

1998. aasta novembris palus vastne riigikontrolör Juhan Parts SIGMA-l, OECD ja Euroopa Liidu toetusprogrammil Kesk- ja Ida-Euroopa riikidele, teha *peer review* ehk hinnata taasloodud Riigikontrolli toimimist.

SIGMA tegi hindamise ülesandeks kogenud audiitoritest koosnevale 4-liikmelisele töörühmale – SIGMA esindajale, varasemale Ühendkuningriigi riigikontrolli töötajale Nick Treenile, Nanna Henningule Taani, Detlev Sparbergile Saksamaa ja Hans Cornetile Hollandi riigikontrollist.

1999. aasta detsembris avaldaski töörühm aruande, kus leidis, et pärast taasloomist 1990. aastal on Riigikontroll üsna palju saavutanud: on lülitunud Kõrgeimate Kontrolli-asutuste Rahvusvahelise Organisatsiooni (INTOSAI) liikmena rahvusvahelisse koostöösse ning tema tegevuse õiguslikud alused vastavad üldjoontes INTOSAI Lima deklaratsiooni, avaliku sektori auditi aluste nõuetele. Samas märgiti, et Riigikontrolli töökeskkond pole kerge, sest halduse tõhususes on suuri vajakajäämisi ja sisekontroll üldiselt kehvapoolne. Samuti kajastati Riigikontrolli arenguvajadusi.

Muu hulgas leiti, et Riigikontroll peaks ajakohastama auditimetoodikat, lähtudes tunnustatud rahvusvahelistest tavadest. Arendus hõlmaku auditite ulatuse laiendamist ja eri auditiliikide, sh tulemusauditi rakendamist; uue metoodika väljatöötamisel võiks abiks olla pilootauditid. Eksperti uurimise käigus arutati riigikontrolöri ja Riigikogu liikmetega Riigikogu auditikomisjoni moodustamist, mis tegeleks Riigikontrolli aruannetega ja aitaks nii nende mõjusust suurendada.

SIGMA eksperdid tegid ka rea ettepanekuid, kuidas muuta organisatsiooni nii, et põhi-tegevust tõhustada. Arvati, et auditeerimise kvaliteedi tõstmiseks on vaja nüüdisaegseid ressursi- ja personalijuhtimise süsteeme. Peeti vajalikuks organisatsiooni strateegia, sh kommunikatsiooni aluste koostamist. Rõhutati koolituse tähtsust – tuleks hinnata koolitusvajadust ning koostada seejärel süsteemne, kogu organisatsiooni hõlmav koolituskava; samuti luua tõhus asutusesisene koolitussüsteem.

Riigikontrolli palvel toetas SIGMA Riigikontrolli arendust järgmistes valdkondades: arengustrateegia koostamine, koolitusüksuse loomise alase seminari läbiviimine, Riigikontrolli seaduse muutmise. Samuti viidi koostöös Hollandi Kontrollikojaga (ekspertid Jan Velthoven ja Martin Abbink) läbi pilootaudit, uurides sisekontrollisüsteemide korraldust Teede- ja Side-ministeeriumis ning Keskkonnaministeeriumis.

The Start

SIGMA peer review

In November 1998 the new Auditor General Juhan Parts asked SIGMA – the OECD and European Union support program for Central and Eastern European countries – to undertake a peer review – to evaluate the functioning of the re-established SAO.

SIGMA assigned the task of assessment to a 4-member workgroup, consisting of experienced auditors – the representative of SIGMA, former employee of the National Audit Office of the United Kingdom Nick Treen, Nanna Henning from the Danish Audit Office, Detlev Spargberg from the German Court of Audit and Hans Cornet from the Netherlands Court of Audit.

In December 1999 the workgroup published a report, where it found that after re-establishment in 1990 the SAO has achieved quite a lot: as a member of the International Organisation of Supreme Audit Institutions (INTOSAI) it has become involved in international co-operation and the legal bases of its activities correspond in general to the requirements to the bases of public sector audit, set out in the Lima declaration of INTOSAI. At the same time it was noted that the working environment of the SAO is not easy because there are major drawbacks as regards the efficiency of public administration and the internal control is generally poor. The development needs of the SAO were also reflected in the report.

Among other things it was found that the SAO should modernise its audit methodology, based on recognised international practice. The development must comprise the broadening of the range of audits and the implementation of various types of audit, performance audit among them; in the development of new methodology pilot audits could be of help. In the course of the peer review the setting up of a Parliamentary Audit Committee was discussed with the Auditor General and members of the Parliament. The Committee would deal with the reports of the SAO and thus help to increase their effectiveness.

SIGMA experts also made several proposals how to change the organisation so as to make the core activity more efficient. It was thought that in order to improve audit quality modern resources (including human resources) management systems are needed. It was considered to be necessary to develop the organisation strategy, including for communication. The importance of training was stressed – training necessity should be assessed and a systematic training plan, involving the whole organisation, should be drawn up; also an in-house training system should be established.

On the request of the SAO SIGMA supported the development of the SAO in the following fields: preparation of the development strategy, organisation of a seminar on the formation of a training unit, the amendment of the SAO Act. Also a pilot audit was carried out in co-operation with the Netherlands Court of Audit (NCA) (experts Jan Velthoven and Martin Abbink), examining the internal control systems of the Ministry of Transport and Communication and the Ministry of Environment.

Partneriks Holland

Koostöö SIGMA-ga jõudis lõpule ning pärast seda olid partneritena arutuse all mitu riiki. Saksamaa avaliku sektori auditi mudel hästi eeskujuks ei sobinud, sest tegu on liitriigiga; Austraalia ja Uus-Meremaa puhul oli oluliseks takistuseks kaugus – eksperdid poleks kindlasti nii palju saanud kohal viibida, kui programmi edukaks toimimiseks vaja olnuks. Sõelale jäi Holland.

1999. aasta sügisel tegi Riigikontroll Eurointegratsioonibüroo vahendusel taotluse ning koostöö kulused hakkas katma Hollandi valitsuse rahastatav EL-iga liituvate riikide abiprogramm PSO. Vahetulemuste kogujaks ja edasise rahaeraldamise põhjendatuse üle otsustajaks sai Hollandi Majandusministeeriumi agentuur SENTER.

Lisaks Hollandi Kontrollikoja, kellega oli juba alustatud pilootauditit, tunti vajadust veel ühe partneri järele, kes ei oleks otseselt seotud audititega, vaid aitaks Riigikontrolli organisatsiooni arendamisel. Selleks partneriks sai juhtimiskonsultatsioonifirma MDF.

Programm käivitus 2000. aasta algul ettevalmistava etapiga jaanuarist märtsini ning tipnes raportiga, mis andis ülevaate ees ootavatest tegevustest ja soovitatavatest tulemustest.

Raportis keskenduti neljale valdkonnale: auditid, organisatsioon ja juhtimine, informatsioon ja kommunikatsioon ning koolitus.

Esimese valdkonna arendus tähendas sisuliselt pilootauditeid, mida esialgu nähti ette neli, kaks tulemus- ja kaks finantsauditi osakonnas lisaks SIGMA abi raames alustatud sisekontrollisüsteemide auditi lõpetamisele. Esimese aasta lõpus lisandus osakonna soovil pilootaudit tegevusriskide auditi osakonnas. Sealt said alguse sama eksperdimeeskonna visiidid korraga kahes, nii tegevusriskide auditi kui ka finantsauditi osakonnas.

Juhtimisvaldkonnas seati eesmärkideks põhi- ja tugiprotsesside kaardistamine, töökirjelduste ning juhtimisarvestuse väljatöötamine.

Kolmanda valdkonna eesmärgid olid kommunikatsiooniplaani loomine, samuti investeeritud riist- ja tarkvara ning teavikute soetamiseks.

Koolituse alla mahtusid koolitusplaani väljatöötamine ja koolitusüksuse loomine, samuti MDF-i ja Hollandi Kontrollikoja korraldatavad koolitused.



Riigikontrolli väljasõit Paldiskisse 15.04.2000.

Vasakult: MDF-i konsultant Silvia van der Cammen, programmi Riigikontrolli-poolne korraldaja Katri Kadakas ning MDF-i konsultandid Riet Nigten ja Willo Brock.

SAO trip to Paldiski on April 15, 2000.

From the left: MDF consultant Silvia van der Cammen, the program co-ordinator on the SAO side, Katri Kadakas and MDF consultants Riet Nigten and Willo Brock.

The Netherlands as a partner

Co-operation with SIGMA ended and after that several countries were considered as partners. The German public sector audit model did not suit well as an example because it is a federal state; in the case of Australia and New Zealand a significant hindrance was the distance – the experts would not have been able to be present as much as it would have been necessary for the ensuring the success of the program. So the Netherlands was chosen.

In autumn 1999 the SAO submitted an application through the Office for European Integration and the costs of the co-operation were covered from the support program PSO, which was designed for countries acceding to the EU and financed by the Dutch Government. The body gathering the intermediate results and deciding on the necessity of further financing was the SENTER agency of the Dutch Ministry of Economic Affairs.

It was found that in addition to the NCA, with whom the pilot audit had already been launched, a further partner would be necessary, who would not be directly connected with audits, but would help the SAO in the development of the organisation. For this purpose the Management for Development Foundation (MDF) was chosen.

The program started at the beginning of 2000 with a inception stage from January to March and resulted in a report, which gave an overview on the foreseeable activities and the expected results.

There were four fields focused on in the report: audits, organisation and management, information and communication, and training.

The development of the first field basically meant pilot audits – at first there were to be four of them, two in the Performance Audit Department and two in the Financial Audit Department, plus the completion of the audit of internal control systems launched in the framework of SIGMA. At the end of the first year a pilot audit was added in the Operational Risks Audit Department on its request. This was the starting point for the visits of the same expert team in two Departments at a time – in the Operational Risks Audit Department and the Financial Audit Department.

In the field of management as the goals were to map the core process and support processes, to develop job descriptions and the management accounting system.

The goals of the third field were the development of a communication plan, and investments in the acquisition of hardware and software and informative reference materials.

The field of training entailed the development of the training plan and the establishment of the training unit, and training periods organised by the MDF and the NCA.

Programmi korraldus



Programmi juhtnõukogu koosolek 27.03.2001. Programmi koordinaator Sef Maessen, Hollandi Kontrollikoja juhatuse liige Ad Havermans, riigikontrolör Juhan Parts, Riigikontrolli direktor Ken-Marti Vaher ja Riigikontrolli-poolne korraldaja Katri Kadakas. Sel koosolekul sündinud otsus finantseerida jätkuprogrammi (2002–2003) oli Hollandi PSO programmi ajaloos pretsedenditu.

Meeting of the Project Advisory Committee on March 27, 2001. Co-ordinator of the program Sef Maessen, member of the Board of the NCA Ad Havermans, Auditor General Juhan Parts, the SAO Director Ken-Marti Vaher and Katri Kadakas.

Otsustati, et programmi üldkoordinaatoriks saab MDF: 2000. aastal koordineeris programmi MDF-i konsultant Willo Brock, 2001. aastal Sef Maessen ja kahel viimasel aastal Silvia van der Cammen. Riigikontrolli-poolseks koordinaatoriks on kogu programmi jooksul olnud välis-suhete teenistuse nõunik Katri Kadakas.

Lisaks moodustati programmi tulemuste ülevaatamiseks ja SENTER-i nõustamiseks juhtnõukogu. Kava kohaselt pidi nõukogu kogunema vähemalt kaks korda aastas, kuid tegelikult saadi kokku igal aastal korra, põhjuseks osaliselt eri institutsioonidest pärit esindajate ajakavade ühitamise raskus, ent eeskätt programmi edukas kulg.

Programmi juhtnõukogu koosolekutel osalejad

Eesti Riigikontroll

Juhan Parts (2000–2002),
Ken-Marti Vaher (2000, 2001),
Peeter Lähti (2002, 2003), Jüri Kõrge (2003),
Katri Kadakas (2000–2003)

Eurointegratsioonibüroo

Walter van Ditmars (2000), Mari Torm (2003)

Hollandi Kontrollikoda

Karel te Lindert (2000, 2001),
Ad Havermans (2001),
Fon Linders (2002, 2003)

Hollandi saatkond

Frank de Hoop Scheffer (2000),
Joanna van Vliet (2002), Airi Kana (2003)

MDF

Willo Brock (2000), Herman Snelder
(2000, 2001), Sef Maessen (2001),
Silvia van der Cammen (2002, 2003)

SENER

Titia Slis (2000, 2001),
Babette Bouw (2002, 2003)

SIGMA

Lage Olofsson (2000, 2001)

Organisation of the program



Programmi juhtnõukogu koosolek 27.03.2001.

SIGMA esindaja Lage Olofsson, Karel te Lindert Hollandi Kontrollikojast, Titia Slis SENTER-ist ja Herman Snelder MDF-ist.

Meeting of the Project Advisory Committee on March 27, 2001.

Representative of SIGMA Lage Olofsson, Karel te Lindert from the NCA, Titia Slis from SENTER and Herman Snelder from the MDF. The decision made at this meeting to finance the follow-up program (from 2002 to 2003) was unprecedented in the history of the PSO program.

It was decided that the general co-ordinator of the program would become MDF: in 2000 MDF consultant Willo Brock co-ordinated the program, in 2001 Sef Maessen and in two last years Silvia van der Cammen. On the SAO side, the co-ordinator has been the same throughout the program: Katri Kadakas, the Advisor of the International Relations and European Integration Service.

In addition, a Project Advisory Committee (PAC) was set up in order to examine the results of the program and to advise SENTER. According to the plans the PAC was to convene at least twice a year, but in practice it met once every year, partly because of the difficulties with harmonising the timetables of the representatives from different institutions, but primarily because of the successful progression of the program.

Participants at the meetings of the PAC

Estonian State Audit Office

Juhan Parts (2000–2002),
Ken-Marti Vaher (2000, 2001),
Peeter Lätti (2002, 2003), Jüri Kõrge (2003),
Katri Kadakas (2000–2003)

Office for European Integration

Walter van Ditmars (2000), Mari Torm (2003)

The Netherlands Court of Audit

Karel te Lindert (2000, 2001),
Ad Havermans (2001),
Fon Linders (2002, 2003)

The Royal Embassy of the Netherlands

Frank de Hoop Scheffer (2000),
Joanna van Vliet (2002), Airi Kana (2003)

MDF

Willo Brock (2000), Herman Snelder (2000,
2001), Sef Maessen (2001),
Silvia van der Cammen (2002, 2003)

SENER

Titia Slis (2000, 2001),
Babette Bouw (2002, 2003)

SIGMA

Lage Olofsson (2000, 2001)

Hollandi ekspertidega koostöös tehtud auditid

Hollandi Kontrollikoja ekspertide osalusel valmis kolme ja poole aasta jooksul üle 10 auditi. Selle tulemusena sai Riigikontroll uusi kogemusi kõigis kolmes viljeldavas auditiliigis – nii tegevusriskide auditis, tulemus- kui ka finantsauditis. Kontrollikoja audiitorid jälgisid auditite käiku ning käisid kohapeal Riigikontrolli spetsialistidega nõu pidamas alates auditite planeerimisest kuni aruande kirjutamiseni ja avalikustamiseni välja.

Finantsauditites ja tegevusriskide auditites osalesid Martin Abbink, Mark Hendrix ja Stan van Elten, tulemusauditites Jan Velthoven, Jan van Dam ja Fons Gloerich.

Peale konkreetsete auditite probleemistikuga tegelemise andsid konsultandid panuse ka strateegilistesse valikutesse. Jan Velthoven ja Martin Abbink tutvustasid esimeses koostöös tehtud auditis juhtimise, aruandluse ja auditi ahelat ning sellest ideoloogiast lähtub Riigikontroll oma tänases töös.

Martin Abbink pakkus välja finantsauditi arengu astmed, mis on siiani osakonna töö aluseks. Praegu annab Riigikontroll hinnangut asutuste raamatupidamise aastaaruannetele ja riigieelarve täitmise aruannetele, eesmärgiks on aga ka hinnangud tehingute seaduslikkusele, sisekontrollile ja finantsjuhtimisele, kuluinfole ja saavutatud tulemuste esitamisele. Tehingute seaduslikkuse ning sisekontrollisüsteemi ja finantsjuhtimise kohta juba tuuakse välja tähelepanekuid, üldhinnangut siiski veel andmata.

MDF-i ekspert Willo Brock juhtis tähelepanu, et kuigi Riigikontrollil on põhjalik arengustrateegia, puudub sisulisem auditistrateegia. Auditisuunad sõnastati endise metoodika, planeerimise ja aruandluse teenistuse juhi Aivo Vaske eestvedamisel 2002. aasta algul, tänava asutakse neid teist korda uuendama.

Praegu koostab Riigikontroll omi, rahvusvaheliste nõuete ja heade tavadega kooskõlas olevaid, kuid organisatsioonile ja oludele paremini kohandatud juhiseid auditiprotsessi ja -metoodika kohta. Selles aega ja vaeva nõudnud tegevuses on peamiseks toetusmaterjaliks olnud Hollandi käsiraamatud.



Audits carried out in co-operation with Dutch experts

With the participation of the experts of the NCA over 10 audits were made during three and a half years. As the result of it the SAO got new experience in all three fostered types of audit – in operational risks audit, performance audit as well as financial audit. The auditors of the NCA watched the course of audits and came here to consult with the specialists of the SAO beginning with planning the audits, ending with writing a report and making it public.

In financial audits and operational risks audits participated Martin Abbink, Mark Hendrix and Stan van Elten, in performance audits Jan Velthoven, Jan van Dam and Fons Gloerich.

Besides dealing with the problems of concrete audits the advisers gave their share also into strategic choices. Jan Velthoven and Martin Abbink introduced in the first audit, made in co-operation, the chains of management, reporting and audit and the SAO takes this ideology also as the basis in its today's work.

Martin Abbink made a proposal for the development stages of a financial audit that are still the basis of the work of the department. At present the SAO gives its opinion on the annual accounts and the reports on the implementation of the state budget; the goal are also opinions on the regularity of transactions, on internal control and financial management, on quality of information about costs and on presentation of the achieved results. Observations are already brought out on the regularity of transactions, internal control system and financial management, not giving an opinion yet.

The MDF expert Willo Brock paid attention to the fact that although the SAO has a thorough development strategy, there is no more essential audit strategy. The audit directions were put into words on the initiative of the former Head of Methodology, Planning and Reporting Service Aivo Vaske at the beginning of 2002, this year they are begun to renew for the second time.

At present the SAO draws up its own instructions on the audit process and methodology, which are in accord with international requirements and good practice but which are better adapted to the organisation and circumstances. In this activity, which has taken time and efforts, the main supportive materials have been the Dutch manuals.

Kohtumine esimese koostööauditi raames 2000. aasta talvel. Esimeses reas vasakult: Riigikontrolli tulemusauditi osakonna audiitorid Kristjan Paas, Siiri Martverk, Eva Lätti ja Rein Rannik; tagumises reas keskel osakonna peakontrolör Raivo Linnas, vasakul Hollandi Kontrollikoja audiitor Martin Abbink ja paremal Jan Velthoven.

Meeting within the framework of the first joint audit in the winter of 2000. In the first row from the left: Auditors of the SAO Performance Audit Department Kristjan Paas, Siiri Martverk, Eva Lätti and Rein Rannik; in the centre in the back row Chief Auditor of the Department Raivo Linnas, on the left the NCA auditor Martin Abbink and on the right Jan Velthoven.

2000

Teede- ja Sideministeriumi ning Keskonnaministeriumi sisekontrolli- ja siseauditisüsteemide tulemuslikkus

Auditi juht Eva Lätti:

See oli esimene kord, mil kasutasime tulemusauditi läbiviimiseks Hollandi riigikontrolli auditiprotsessi. Nüüd järgime seda protsessi igapäevaselt ja oleme ka oma vajadustest lähtudes täiendanud. See on toimunud nii sujuvalt ja tähelepandamatult, et arvata-vasti ei tea paljud uued töötajad meie protsessi algset päritolu.

Ülevõetud protsessi etappidest tuleks eraldi esile tõsta auditiettepanekut ja siseläbi-rääkimisi. Auditiettepanek, kus auditirühm kirjeldab põhjalikult auditi teemat, määratleb auditi läbiviimiseks vajalikud ressursid, ajakava, oodatavad tulemused jne, on kujunenud üheks tähtsamaks dokumendiks. Siseläbirääkimised on omakorda üks vastutusrikkamaid toiminguid, kus audiitoritel tuleb oma auditiettepanekut, aga ka auditiaruande versioone kaitsta majasiseste oponentide ees, kelle hulka kuulub ka riigikontrolör. Täna on auditiettepanek ja siseläbirääkimised ka tegevusriskide auditi protsessi tähtsad osad.

Loomulikult tuli koostöös ette raskusi: algul rääkisime üksteisest mööda, sest Hollandi partneritel olid need terminid juba aastaid kasutusel olnud, mida meie alles omandasime; samuti tekitas probleeme, et konsultantidel ei olnud võimalust tutvuda meie dokumentidega kodus, mistõttu siin läks arutamiseks rohkem aega. Siiski hindan just auditikoostööd väga, sest pikka aega väldanud konkreetse töö protsessi jooksul õppisin partnerite kogemustest enam kui koolitustel.

2000

Efficiency of the internal control systems of the Ministry of Transport and Communication and the Ministry of Environment

Audit Manager Eva Lätti:



This was the first time when we used the audit process of the Netherlands Court of Audit for carrying out the performance audit. Now we follow this process on the daily basis and have improved it in the light of our needs. This has happened so smoothly and unnoticed that probably many of our new employees do not know the initial origin of our process.

From the process stages, taken over, should be separately brought forth the audit proposal and internal negotiations. The audit proposal, where the audit team describes thoroughly the audit theme, specifies the resources, timetable, anticipated results, etc, necessary for carrying out the audit, has become one of the most important documents. Internal negotiations in turn are one of the most responsible activity, where auditors have to defend their audit proposal and also the versions of the audit report in front of in-house opponents, including the Auditor General. Today the audit proposal and internal negotiations are important parts of the operational risks audit process as well.

Naturally, difficulties were encountered in the co-operation process: at first we misinterpreted each other, because the Dutch partners themselves had used for years the terms, which we were still learning; also the fact that the consultants did not have the possibility to access our documents at home, caused problems, because discussions took more time here. Still I appreciate the audit co-operation very much, because in the long-term process of detailed work I learned from the partners' experience more than at training periods.

2001

Riiklikuks ravikindlustuseks ette nähtud vahendite laekumise ja kasutamise 2000. aasta aruande ning Kesksaigekassa 2000. aasta majandustegevuse audit

Peakontrolör Kaie Karniol:



Tegu oli esimene suuremahulisema auditiga, kus kasutasime statistilist meetodit (juhusliku valimi moodustamist). Konsultandid andsid hinnangu ka meie aruande struktuurile ja koostamis-põhimõtetele.

Bussitranspordile eraldatud riikliku toetuse kasutamise riskid

Auditi juht Liisi Uder:

Kui Riigikontrolli töö 2000. aastal auditiliikide põhiseks ümber korraldati, siis valiti tegevusriskide auditiga uuritavateks objektideks toetused, tegevusload ja riigihanked. Toetuste maksmise riskide analüüs hõlmab praegu kõige mahukama osa tegevusriskide auditi osakonna tööst ja võib öelda, et toetuste audit on nimetatutest ka kõige väljakujunenud toode. Põhjuseks võib pidada eeskätt ühtset metoodikat, mis võimaldab suhteliselt lühikese ajaga kvaliteetne audit läbi viia. Metoodika väljatöötamiseks andiski tõuke see audit.

Uue metoodika aluseks olid Hollandi Kontrollikoja kuritarvituse ja väärkasutuse ennetamise ning sellega võitlemise põhimõtted. Riigikontroll püüdis alates sellest auditist süsteemselt näidata, kus on seadusega otse vastuollu mindud, kus toimitakse vastupidiselt seaduse mõttele ja kuidas tuleks toetuse maksmise kontrollisüsteemi täiustada, et selliseid juhtumeid ei esineks.

Eespool nimetatud metoodikat silmas pidades üritati kõiki probleeme lahata lähtudes neljast aspektist: regulatsioon, info kontroll, sanktsioonid ja avalikustamine. Kuigi täna Riigikontroll enam seda metoodikat ei kasuta ja keskendub riskide kaardistamisele, on praegusel lähenemisviisil eelmisega kokkupuutepunkte. Ka testitavaid riske hinnatakse nimetatud nelja aspekti alusel. Samuti on bussitoetuste auditist välja kasvanud metoodikat püütud rakendada teistegi tegevusriskide auditi liikide puhul.

2001

Audit of the report on the collection and use of funds designed for national health insurance in 2000 and of the economic activities of the Central Health Insurance Fund in 2000

Chief Auditor Kaie Karniol:

This was the first voluminous audit, where we used the statistical method (random sampling). Consultants also assessed the structure and compiling principles of our report.

Risks related to the use of public subsidy to bus transport

Audit Manager Liisi Uder:



When the work in the SAO was rearranged as being based on audit types in 2000, subsidies, licences and public procurements were chosen as the issues to be covered by the audit of operational risks. The analysis of the risks related to the payment of subsidies is currently the most labour-intensive function of the Operational Risks Audit Department and it can be said that the audit of subsidies is the best developed product among the ones referred to. The reason is mainly the uniform methodology, which allows conducting a high-quality audit in a relatively short time. Namely this audit started off the development of methodology.

The bases of the new methodology were the principles of NCA in prevention of the abuse and improper use and measures of fighting against it. The SAO tried after this audit to show systematically where the law has not been followed, where it is acted on the contrary of the spirit of the law and how the control system of subsidy payment should be improved, in order to prevent such cases.

Keeping in view the aforementioned methodology all the problems were tried to tackle, based on four aspects: regulation, information control, sanctions and disclosure. Although the SAO does not use this methodology any more today and concentrates on mapping the risks, the present way of approach has joint aspects with the former one. Also the risks being tested are assessed on the basis of the named four aspects. The methodology, which grew out of the audit of bus subsidies, has been tried to implement also in case of other types of operational risks audit.

Kultuuriministeeriumi teatripoliitika planeerimine ja eelarvestamine

Auditi juht Kristjan Paas:

Koostöö hollandlastega oli üsna ulatuslik ega piirdunud arupidamistega ainult selle auditi asjus. Väliseksperdid jagasid soovitusi, millest leidsime kasulikku ka teisi tegevuspoliitikate planeerimise ja eelarvestamise auditeid tehes, ning aitasid sõnastada arvamust riigi planeerimise ja eelarvestamise kohta Riigikontrolli aasta kokkuvõtlikku aruandesse, ülevaatesse riigi vara kasutamise ja säilimise kohta. Tõstaksin esile Hollandi audiitorite panust auditi ettepanekute sõnastamisse, samuti tuli kasuks "väline" vaade probleemistikule: meile esitati küsimusi, millele me ise ei olnud tähelepanu pööranud.

Valitsusasutuste dokumendihalduse programm 2000–2002

Auditirühma liige Jaanus Kasendi:



Meenuvad hollandlaste oponeeringud meie eelaruandele. Diskuteerisime tõsiselt selle üle, kas juba kõige esimeses auditeeritavatele esitatavas dokumendis – eelaruandes – mitte tutvustada ka juba järeldusi. Otsustasime siiski, et aruanne peab keskenduma tähelepanekutele ning tagama järelduste kvaliteedi põhjaruandes, ja nii on see tänaseni.

Auditimetoodiliselt ei olnud meie jaoks projektis eriti uut, kuid kindlasti tajusime erapooletu kõrvaltvaataja kriitika rolli auditi õnnestumises.

Planning and budgeting of the theatre policy of the Ministry of Culture

Audit Manager Kristjan Paas:



The co-operation with the Dutch was rather extensive and did not confine to discussions only in respect to this audit. The foreign experts gave recommendations, from which we found useful advice also performing other audits of policy planning and budgeting. They helped to formulate the opinion on public planning and budgeting contained in the overall annual report of the SAO – the overview on the use and preservation of state assets. I would bring forth the contribution of Dutch auditors to the formulation of audit proposals, and also the “external” look into the problems was useful: we were asked questions to which we ourselves had not paid any attention.

Records management program of government agencies from 2000 to 2002

Audit team member Jaanus Kasendi:

I recall the Dutch being opponents to our report of findings. We discussed seriously whether in the very first document, being presented to the auditees – the report of findings – not to introduce already the conclusions. We decided, however, that the report should focus on findings and ensure the quality of conclusions in the main report and this is how it works today.

From the point of view of audit methodology there was nothing especially new for us in the project, but surely we perceived the role of the criticism of a neutral bystander in the success of the audit.

Läänemere piirkonna merekeskkonna kaitse konventsiooni täitmise audit

Auditi juht Eva Lätti:

Meeldiv oli diskuteerida erinevaid probleeme ja lähenemisi audiitoritega, kellel on väga pikk kogemus tulemusauditis. See ajendas meid mõtlema väikeste asjade üle, millel on suur tähendus. Näiteks võib tuua eelaruande, mille struktureerimise ja loetavuse kallal sai arvatavasti esimest korda nii palju vaeva nähtud. Eelaruande eest saime ka auditeeritavatelt kiita.

2002

Politseiameti 2001. aasta raamatupidamise aastaaruande audit

Auditi juht Urmas Peterson:



Et Politseiameti näol on tegu nn agentuuri tüüpi asutusega, st allüksusi on palju ja nad paiknevad üksteisest kaugel, siis järgisime selle auditi puhul auditiahela põhimõtet, mille laiem rakendamine on üks põhilisi lähiaastate ülesandeid. Eksperdid said meile selles vallas nõu anda, sest Hollandis juba on kasutusel see süsteemil, mitte ainuauditeerimisel põhinev lähenemine, kus püütakse võimalikult palju koostööd teha siseaudiitoritega.

Lisaks võeti auditi käigus tähelepanu alla meeskonnatöö korraldus. Hollandlased soovitasid auditirühma tihedamat suhtlust, sh regulaarsete rühmakoosolekute pidamist, ja auditi planeerimist nii, et rühma koosseisu muutus auditi jooksul oleks võimalikult vähetõenäoline. Pean samade audiitorite osalemist töö algusest lõpuni kindlaks auditi eduka lõpuleviimise pandiks.

Politseiameti auditis uuenes ka finantsauditi aruande vorm. Auditi tulemuste esitlemisel sihtgruppidele jäi kõlama mõte, et mida kõrgemale tasandile oma ettepanekuid tutvustada, seda lühemad, selgemad ja kontsentreeritumad nad peavad olema, sest siis on nende rakendamine praktikas tõenäolisem. Samuti arutasime, kuidas käsitleda üksiktähelepanekuid ja -probleeme nii, et need ei jääks pelgalt ebaoluliste väärnähtuste loeteluks, vaid rõhutaks puudujääke sisekontrollisüsteemis ja juhtkonna vastutust selle täiustamisel.

Audit lõppes tihedas koostöös läbi viidud enesehindamisega, mis tõi välja nii vajakajäämised kui ka tugevad küljed planeerimises, meeskonnatöös ning aruande koostamises ja avalikustamises, luues eeldused paremate auditite läbiviimiseks tulevikus.

The audit of compliance with the Convention on Marine Environment Protection in the Baltic Sea Region

Audit Manager Eva Lätti:

It was pleasant to discuss different problems and approaches with auditors, who have a very long experience in the performance audit. This induced us to think about little things, which have a big meaning. An example is the draft report, where, probably for the first time, so much efforts were put into the structuring and readability of the report. The auditees praised us for it.

2002

The audit of the annual accounts 2001 of the Police Board

Audit Manager Urmas Peterson:

As the Police Board is a so called agency type authority, i.e. it has many sub-units and they are located far from each other, we followed an audit chain principle in the case of this audit, a wider implementation of which is one of the main tasks of the years to come. Experts could advise us in this field because in the Netherlands this approach, which is based on a system, not single auditing, where as much co-operation is tried to do with internal auditors as possible, is already in the use.

Besides the organisation of teamwork was taken under attention in the course of the audit. The Dutch recommended a more tight communication of the audit team, among it holding regular team meetings and planning the audit in such a way that the change in the staff of the team in the course of the audit would be as improbable as possible. In my opinion the participation of the same auditors in all the stages of the work ensures the successful completion of the audit.

Also the form of the report of the financial audit was renewed in the course of the Police Board audit. In presenting the audit results to the target groups the thought remained ringing that the higher the level, to which the recommendations are introduced, the shorter, clearer and more concentrated they have to be because then their implementation into the practice is more probable. We also discussed, how to deal with the single observations and problems in such a way that they would not remain just a list of insignificant shortcomings, but would stress the drawbacks in the internal control system and the responsibility of the management for its improvement.

The audit ended with self-evaluation carried out in close co-operation, which pointed out the weaknesses as well as the strengths in planning and teamwork and the preparation and publication of the report, thus creating the preconditions for performing better audits in the future.

Riigihangete korraldus Siseministeriumis ja tema valitsemisala asutustes

Auditirühma liige Kristjan Mellik:



Hollandi Kontrollikoja kolleegid tegid väärtuslikke ettepanekuid aruande struktuuri kohta. Uus struktuur võimaldas Riigikontrolli seisukohti selgemalt ja seeläbi ka veenvamalt esitada. Mäletan soovitusi märkida auditiaruandes alati ära ka see, mida Riigikontroll auditeeritute tegevuses heas mõttes esiletõstmise vääriks peab.

Riigi tegevus raha suunamisel ettevõtluse toetamiseks

Auditi juht Siiri Martverk:

Jan van Dam nõustas 2002. aasta kevadel auditi planeerimist. Auditirühma koostatud auditi ettepanekut kommenteerides tõi ta näiteid Hollandi Kontrollikoja lähedasel teemal tehtud auditi läbiviimisest ja ettepanekutest. Arutasime koos auditi võimalikke riskikohti ja otsisime nende maandamise võimalusi. Nüüd auditi järel arutelule tagasi vaadates oli see tarvilik, sest käsitletud küsimused tõstasid auditi jooksul ning vajasis meeskonna lahendust.

Management of public procurement in the Ministry of Internal Affairs and the agencies it governs

Audit team member Kristjan Mellik:

The colleagues from the NCA made valuable proposals on the structure of the report. The new structure enables to present the viewpoints of the SAO more clearly and through it also more convincingly. I remember the recommendation to always note in the audit report also the things that the SAO considers worth pointing out in the activity of the auditees.

Government measures to distribute funds for business support

Audit Manager Siiri Martverk:



Jan van Dam consulted in the spring 2002 audit planning. Commenting the audit proposal, compiled by the audit team he gave examples on an audit and recommendations, made by NCA on a close theme. We discussed together the possible risk places of the audit and looked for the possibilities to ground them. Looking now, after the audit, back to the discussion it was very necessary because the discussed issues arose in the course of the audit and needed a team solution.

2003

Riiklikuks pensionikindlustuseks ette nähtud vahendite laekumise ja kasutamise 2002. aasta aruande audit

Peakontrolör Kaie Karniol:

Pensionikindlustuse puhul oli kõige suurem abi planeerimisfaasis statistilise valimi koostamisel pensionide määramise kontrollimiseks. Arutasime Hollandi audiitoritega valimi suuruse üle.

Vedelkütuse impordi ja müügi tegevusload

Auditirühma liige Kristjan Mellik:

Hollandi partnerid juhtisid tähelepanu ühele audiitorite-auditeeritavate heade suhete tagamise võimalusele – esitada Riigikontrolli järeldused ning ettepanekud nii, et auditeeritavad tunneksid neid lähedasena endi seisukohtadele. Hea koostöö auditeeritavatega neile oluliste küsimuste lahendamisel tõstab Riigikontrolli mainet, samuti on koostöös formuleeritud ettepanekuid lihtsam ellu viia.

Töö tagamine kinnipeetavatele ja AS Vanglatööstus

Auditi juht Dag Ainsoo:



Selle auditi läbiviimine osutus ajakava tõttu pingeliseks – pilootprojektiga paralleelselt tegelesime juba alustatud plaanilise auditiga. Projektiga õpitust tõstaksin esile seda, kuidas formuleerida auditi põhiprobleemi ja alaküsimusi. Pean nende formuleeringut selles auditis üpris õnnestunuks ning leian, et see aitas keskenduda huvipakkuvast ainult olulisele ja andis tulemuseks selgepiiriliste järelduste ja konkreetsete ettepanekutega aruande.

Mäletan selle põhimõtte rõhutamist, et parimate tulemusteni jõudmiseks tuleb kogeda ise, aga ka kogemusi aktiivselt jagada ja neid teistelt vastu võtta. Kuulasime huviga Hollandi audiitorite arusaama ajurünnakutest, aruteludest ja üldse meeskonnatööst. Vanglatööstuse audit oli arutelu all esimesel osakonnasisesel auditiõppetundide jagamise seminaril.

2003

Audit of the report on the collection and use of funds designed for national pension fund in 2002

Chief Auditor Kaie Karniol:

The biggest help was the establishment of the statistical sample in the planning phase in order to check the amounts of pensions. We consulted the Dutch auditors with regard to the size of the sample.

Liquid fuel import and marketing licenses

Audit team member Kristjan Mellik:

The Dutch partners paid attention to one possibility of ensuring good relations between auditors and the entities under audit – to present the SAO conclusions and recommendations so that the audited entities would find them as similar to their own opinions. Good co-operation with the audited entities in settling issues important to them improves the reputation of the SAO and the recommendations, formulated in co-operation, are easier to implement.

Guaranteeing work for imprisoned persons, and AS Vanglatööstus

Audit Manager Dag Ainsoo:

Performing this audit turned out to be strenuous because of the timetable – in parallel with the pilot project we dealt with the planned audit, which had been already started. I would bring forth from the things I learned with the project, how to formulate the main problem and sub issues of the audit. I think that their formulation in this audit is rather successful. This helped to focus on only significant things among other interesting issues and gave as a result a report with clear-cut conclusions and concrete recommendations.

I remember the principle being emphasised that in order to reach the best results you have to experience yourself but also to share the experience actively and receive it from others. We listened with interest to the Dutch auditors' ideas about brainstorming, discussions and teamwork in general. The prison industry audit was discussed at the first intra-departmental seminar on audit lessons.

Juhtimise arendus

Organisatsiooni juhtimise tõhustamiseks viisime lõpule ja on nüüdseks ka ennast õigustanud kolm kogu organisatsiooni hõlmavat suurprojekti: tööajaarvestus, töökokkulepete sõlmimine ja kompetentsipõhine personalipoliitika. Kaht esimest konsulteerisid MDF-i konsultandid Willo Brock ja Sef Maessen, personalijuhtimisega tegelesid Silvia van der Cammen ja Riet Nigten.

Ühe suure projekti – protsesside käsiraamatu – lõpuniarendamisest Riigikontroll loobus. Kirjeldati tugiteenistuste tööprotsesse, kuid keerukuse ja loomingulisuse tõttu osutus nende formaliseerimine küllaltki raskeks. Projekti läbiviijad leidsid, et hea protsessi kõrval on väga oluline inimene ise, sest võtmekohad, kus otsuseid langetatakse, ei ole juhitavad. Siiski oli projekti tulemustest ka palju kasu. Protsesside kirjeldamiseks tuli töötajail oma tegevused detailselt läbi mõelda. Samuti väärib märkimist protsessidega seoses oleva kuluarvestussüsteemi ülesehitamine.

Pearaamatupidaja Ingrid Lepasild:



Kuluarvestussüsteemi rakendumine muutis minu tööd palju. Riigikontrolli eelarve koosneb 2/3 ulatuses palgakuludest, kuid tervelt 1/3 ulatuses tuleb juhtida tegevuskulusid. Willo Brocki abiga loodud süsteemi kõige iseloomulikumaks jooneks on vastutuse delegeerimise põhimõte. Kui seni olid rahaasjad täies mahus raamatupidaja õlul, siis nüüd tegutsevad kuluhaldurid. Iga töölõigu juht, kes oma tööd kõige paremini tunneb, arvestab ise välja vajaminevad summad, koostab eelarve projekti ja ka vastutab kinnitatud eelarve täitmise eest.

Management development

In order to make the management of the organisation more efficient we completed three big projects, which covered the whole organisation and which have turned out to be justified. These are time reporting system, work agreements and competence-based human resources policy. The MDF consultants for the first two were Willo Brock and Sef Maessen, human resources management was dealt by Silvia van der Cammen and Riet Nigten.

The SAO decided not to complete one of the major projects – the process manual. Work processes of support services were described, but because of intricacy and creativity their formalisation turned out to be rather difficult. The persons implementing the project thought that, besides a good process, people are very important because the key sections, where decisions are made, are not manageable. However, the results of the project were very useful. In order to describe the processes the employees had to think through their work in detail. Development of the cost accounting system, connected with the processes, is also worth mentioning.

Chief Accountant Ingrid Lepasild:

The implementation of the cost accounting system changed my work quite a lot. The SAO budget consists of salary costs in the range of 2/3 but in the range of 1/3 operational costs are to be managed. The most characteristic line of the system, created with the help of Willo Brock, is the principle of delegating responsibility. As up to this time money matters were entirely on the shoulders of the accountant, then now cost administrators operate. Every head of a work section that knows his/her work the best, calculates himself/herself the amounts needed, draws up a budget project and is also responsible for the implementation of the approved budget.



Advanced Management Course on September 27 to 29, 2000. Sitting from the left: Auditor General Juhan Parts, Auditor of the Performance Audit Department Eva Lätti, Training Manager Külli Lukk, Head of the Operational Risks Department Raivo Pavlov; standing are trainers Silvia van der Cammen (in the front) and Willemien van Otterlo.

Tööajaarvestus

2000. aastal, kui alustati ülesannete, vastutusosalade ja protsesside kirjeldamisega juhtimisarvestuse väljatöötamiseks, tekkis ka ajaarvestussüsteemi loomise idee. MDF-i konsultandi Willo Brockiga koostöös loodi esialgne klassifikaatorite süsteem, mida hiljem on vastavalt vajadusele muudetud. Esialgne ajaarvestus toimus Exceli tabeli abil ning seda testiti vaid teenistustes. Osakondadel olid oma süsteemid.

Ajaarvestusel on ilmne väärtus organisatsioonis, kus peamine ressurss on inimeste tööaeg. Tööaega saab aga juhtida ainult siis, kui kogutakse infot selle kohta, millele see aeg kulub. Nii on Riigikontrolli efektiivsuse mõõdik peale auditite tulemusena tehtud ettepanekute rakendamise kindlasti ka see, kui palju auditid maksavad ehk kui palju neile on aega kulutatud.

Et tööajaarvestust täidab igaüks ise ja tegu on suure infohulgaga, peab süsteemi olema lihtne ja mugav kasutada. 2001. aasta jaanuarist alustas kogu maja siseveebipõhist ajaarvestust. Veebist on igal töötajal võimalik saada ükskõik mis ajahetkel automaatselt ülevaade nii enda kui ka kolleegide, samuti kogu osakonna või asutuse ajakulust teda huvitava perioodi kohta.

Pärast süsteemi aastast käigusolekut tehtud kokkuvõtet sai juhtkond põhjendatult otsustada, kuhu on seni liialt aega kulunud ja kuhu tuleks seda kindlasti senisest rohkem kulutada. Tööajaarvestuse tulemused on otsene sisend töökokkulepetesse, sest suuremal või vähemal määral adekvaatse pildina tegelikkusest loovad need olulise eelduse mitte ainult soovitatavate, vaid ka realistlike plaanide tegemiseks. Täidetavad kavad on aga omakorda on garantiiks sellele, et neid püütakse ja tahetakse järgida.

Töökokkulepped

Vajadus osakondade juhtide ja riigikontrolöri vahel sõlmitavate töökokkulepete järele kerkis esile samuti 2000. aastal. Juba 2001. aastaks sõlmis iga osakonna juht, samuti direktor teenistuste üldjuhina riigikontrolöri esimese töökokkuleppe, kus olid kajastatud üksuse aasta peamised tegevused, neile kuluv aeg ja tulemused. Peale tööajaarvestuse andmete kasutamise tagab kavade teostatavuse ja seega erinevuse töökäsust põhjalik arutelu üksuste endi tasandil. See tähendab, et plaane ei suruta peale ülalt, vaid need kujunevad tegelikku olukorda arvesse võttes ning oma aja planeerimise tulemusena töötajate eneste poolt.

Neli korda aastas üksuste kaupa esitavatavad vahearuanded võimaldavad aasta algul valitud kurssi paindlikult korrigeerida.



Juhtimiskoolitus 27.–29.09.2000.
Riigikontrolli meetoodika, planeerimise ja aruandluse teenistuse juhataja Aivo Vaske ning personalijuht Terje Tiiman.

**Advanced Management Course on
September 27 to 29, 2000.**
Head of the SAO Methodology, Planning and Reporting Service Aivo Vaske and Human Resources Manager Terje Tiiman.

Time reporting system

In 2000 when the description of tasks, responsibility areas and processes began in order to develop management accounting, also the idea of time calculation formed. In the co-operation with the MDF consultant Willo Brock a preliminary system of classifications was worked out, which has been subsequently adapted to the needs. At first time calculation was carried out by means of an Excel table and it was tested only in the Services. Departments had their own systems.

Time reporting has evident value in the organisation where the main resource is the working time of employees. Working time can be managed only then when information is collected on what it is spent. So the indicator of efficiency of the SAO besides the implementation of the recommendations, made as a result of the audits, is surely also the indication of how much audits cost or how much time has been spent on them.

As everyone reports the use of time himself/herself and the information amount is big, the system should be easy and convenient to use. From January 2001 the whole house started intranet-based time reporting. Each employee can get from the web at any time automatically an overview of his/her time consumption or of that of his/her colleagues, as well as of that of the whole Department or organisation during the relevant period.

The summary made after the system had been applied for one year, allowed the management to determine in an informed manner the tasks on which too much time has been spent and those requiring more time. The results of time reporting are a direct input into work agreements, since as a more or less adequate picture of the actual situation they are an important prerequisite for making plans, which, in addition to meeting the expectations, are also realistic. The feasibility of plans ensures that people actually try and want to follow these.

Work agreements

The necessity for the work agreements, being concluded between the Heads of the Departments and the Auditor General also rose in 2000. Already by 2001 each Head of Department, also the Director as the manager of the Services, concluded the first work agreement with the Auditor General. These set out the main operations of the unit, time consumption and results. Besides the use of data from time reporting system the feasibility of the plans and therefore difference from work orders is ensured by a thorough discussion on the level of units themselves. This means that the higher levels of management do not force the plans and these are developed in the light of the actual situation and on the basis of planning by the employees of their own time.

The intermediate reports, being submitted four times a year by the units, allow flexibility for adjusting the plans made at the beginning of the year.

Personalitöö

MDF-i konsultandid Silvia van der Cammen ja Riet Nigten andsid märkimisväärse panuse ametijuhendite, kuid eeskätt kompetentsijuhtimise väljatöötamisse. Viimast oleme tutvustanud ja soovitanud ka teistele avaliku sektori asutustele nii kirjalikult (tegevusaruannetes) kui ka suuliselt (ettekanded seminaridel, isiklikud kontaktid).

Kompetentsijuhtimise idee on kompaktsel põhitegevusega organisatsioonile sobiv tervikmudel, mida rakendada alates personali planeerimisest tasustamiseni ja mis põhineb üpris detailsetel kompetentsikaartidel. Need on arenenud koos organisatsiooniga ja täna pole nad samad mis väljatöötamise ajal, kuid idee on jäänud samaks.

Kaardistatud kompetentside alusel on teada, millised kompetentsid on osakonnas olemas ja millised puudu, personali värvates saab töötajatele selgitada, millise profiiliga inimest vajab Riigikontroll täna ja tulevikus, personalivalikul saab pöörata järjekindlat tähelepanu vaid olulistele kompetentsidele ja suurendada nii valiku usaldusvärsust. Personalirendamisel saab aega ja raha suunata Riigikontrollile vajalike õppe- ja karjäärieesmärkide saavutamisele, hindamisel anda võrreldavat tagasisidet ametniku töö tulemuslikkuse ning silmapaistvate ja arendamist vajavate oskuste kohta, tasustamisel määrata arusaadavat ja õiglast lisatasu.

Kompetentsijuhtimise rakendamist toetas koolitusvaldkonnas tehtu: töötati välja koolitusplaan ning käivitus põhjalik uute töötajate sissejuhatav programm, mis toimib tänini ning hõlmab loenguid ja iseseisvat tutvumist materjalidega nii Riigikontrolli tegevussuundade ja -põhimõtete kui ka avaliku sektori audiitororganisatsiooni toimimiskeskonna kohta laiemalt.

Samuti koolitati Hollandi ekspertide kaasabil hulk Riigikontrolli ametnikke, kes on korduvalt lektoriks olnud nii sissejuhatavas programmis kui ka muudel sisekoolitustel.

Personalijuht Airi Alakivi:



Hollandi programmi ajal toimunud personalijuhtimine oli tõepoolest intensiivne. Ma ei ole veendunud, et seda ei oleks toimunud ilma hollandlasteta, sest ükski asutus, kes tahab töötada tulemuslikult, ei saa läbi ajakohase personalipoliitikata. Küll aga on selle väljatöötamisel ja rakendamisel tänuväärt terav organisatsiooniväline pilk – pädeva kõrvaltvaataja kogemused, mis aitavad näha ettepoole. Olen rahul, et Riigikontroll on saanud teha koostööd samade konsultantidega nii pikaajaliselt, sest selline projekt on omamoodi luksus, mille vilju oleme saanud nautida ja heas mõttes ära kasutada peaaegu poolmuidu. Samuti tagas programmi küllaldaselt pikk kestus arendustöö terviklikkuse. Ei võetud ette kitsast lõiku, mõtlemata, kuidas see muuga seostub, vaid oli aega analüüsida personalitöö eri aspekte ja neid üksteisega sobitada.

Development of human resources

Silvia van der Cammen and Riet Nigten contributed significantly to the development of job descriptions, but above all to competence management. The latter we have introduced and recommended also to other public sector institutions in writing (in our annual reports) as well as orally (reports in seminars, personal contacts).

The idea of competence management is a suitable whole model for the organisation with compact core activity, which may be implemented starting with planning and ending with rewarding and which is based on rather detailed competence maps. These have developed together with the organisation and today they are not the same as at the time of the development, but the idea has remained the same.

On the basis of the mapped competencies it is known which competencies there are in the department and which lack, in recruiting the staff we can explain the applicant with which profile people the SAO needs today and in the future. At the choice of the personnel consistent attention can be paid to important competencies only and so the reliability of the choice can be increased. In the development of human resources time and money can be directed to achieving educational and career goals relevant to the SAO, in the assessment of an official it is possible to give comparable feedback on the efficiency and his/her outstanding skills and skills that need to be developed, and, as regards rewarding, it is possible to determine a reasonable and fair extra pay.

The implementation of competence management was supported by the achievements in the training field: a training plan was developed and a comprehensive introductory program of new employees launched. This works till today and comprises lectures and independent familiarising with materials on the activity principles of the SAO as well as more widely on the environment of the audit institution of the public sector.

With the help of the Dutch experts also a lot of SAO officials were trained. They have repeatedly been lecturers in the introductory program as well as in other in-house training periods.

Human Resources Manager Airi Alakivi:

The human resources management that took place during the Dutch program was intensive indeed. I am not convinced that it would not have taken place without the Dutch, since an institution, which wants to work efficiently, cannot do without a modern human resources policy. But in its development and implementation a thorough external analysis is most welcome – experience of a competent observer help in planning the future. I am satisfied that the SAO has been able to co-operate for such a long time with the same consultants, because such a program is a kind of luxury. We have been able to taste its fruits and in the good sense of the word to use it almost free. Also, the sufficient duration of the program ensured the comprehensiveness of development work. No narrow sections were focused on without thinking how it's connected with other issues, so there was time to analyse all the aspects of the human resources development and to match them with each other.

Riigikontrolli sise- ja väliskommunikatsioon

Info- ja kommunikatsioonivaldkond oli üks arendusvaldkondi kogu Hollandi programmi välitel. Programmi alguses olid ees järgmised suuremahulised projektid:

- avalike suhete teenistuse töölerakendamine,
- Riigikontrolli raamatukogu arendamine kaasaegseks infokeskuseks,
- auditiaruannete toimetamisprotsessi ülesehitamine,
- Riigikontrolli tööd puudutavate infolehtede loomine,
- siseveebi loomine,
- kommunikatsioon auditiprotsessis, sh suhtlemine Riigikoguga.

Nende elluviimisel abistasid eeskätt Willo Brock ja Silvia van der Cammen MDF-ist ja Hollandi Kontrollikoja ekspert Sonja van Galen. Kõik nimetatu ka täideti: töötab nii sise- kui ka väliskommunikatsiooni koordineerija rolli kandev avalike suhete teenistus; teenistuse kahe toimetaja käe alt käivad läbi kõik Riigikontrolli aruanded ning ka tähtsamad sisedokumendid; Riigikontrolli sihtrühmadele hulgaliselt jagatud infolehtedest nii eesti, inglise kui ka vene keeles valmis äsja tublisti kaasajastatud trükk; siseveebi on koondatud suur hulk Riigikontrolli ametnikele vajalikust inforessursist (nt auditi- ja seirematerjalid, koolitusveeb, organisatsiooni tegevusi korraldavad dokumendid), mida tuleb iga päevaga juurde ning püütakse ka üha paremini üles ehitada ja muude infokanalitega sobitada. Pikemalt olgu peatunud kahel projektil.

Infokeskuse loomine

Riigikontrolli tänane infokeskkond pakub teabe kui audiitori põhitöövahendi leidmiseks palju võimalusi ja mugavust. Riigikontrollis töötab väljaõppinud ja kogemustega infotöötaja Katrin Gottlob, kelle hallata on mitmekesine teabekeskus: raamatukogu koos paljude perioodikaväljaannetega, CD-ROM-id, veebiinfo. Infotöötaja vastab infopäringutele; annab kord kuus välja Infokeskuse Uudiseid, mis sisaldab kõigi saabunud teavikute nimetusi ja valikuliselt ka nende annotatsioone; kogub audititöös vajalikke andmebaase ja veebilinke ning tellib vajalikku kirjandust. 2002. aastal valisid auditiesakonnad Katrin Gottlobi prima tugiteenuse pakkujaks.

Hollandi programm andis sellise tulemuse kujunemisse panuse nii *know-how*'ga kui ka materiaalselt. Willo Brock nõustas teavikute märksõnastamisega alustamist, samuti andis nõu, millist elektroonilise kataloogi süsteemi valida. PSO programmiga eraldatud raha eest sai Riigikontroll osta hulga vajalikke teavikuid, mille nimekirja koostas ametnike vajadustest lähtudes infotöötaja ise, ühinesime andmebaasidega MAJPOL ja ÓIGUS ning soetasime serveri, mis võimaldab kõigil töötajatel võrgus CD-ROM-e lugeda. Programmi summad olid abiks ka tulemusauditi käsiraamatu väljaandmisel.

Internal and external communication of the SAO

Information and communication area was one of the areas, being developed during the whole program. At the beginning of the program the following voluminous projects were started:

- starting of the Public Relations Service,
- development of the SAO library into a modern information centre,
- development of the process of review of audit reports,
- publishing introductory materials about the SAO,
- launching the intranet,
- communication in the audit process, incl. communication with the Parliament.

In their implementation above all Willo Brock, Silvia van der Cammen and Sonja van Galen helped. All the named was also implemented: there is working the Public Relations Service, which is in the role of a co-ordinator of inside and outside communication; two editors of the service edit all the SAO reports and also the most important internal documents; of the introductory materials in Estonian, English and also Russian, handed out in large amounts to the SAO target groups, was recently issued a very much modernised edition; a lot of the information resource (e.g. audit and monitoring materials, training web, documents, which arrange the operation of the organisation), necessary to the SAO officials, has been collected into the intranet. Let us proceed with two of them.

Creation of the information centre

Today's information environment of the SAO offers many possibilities and convenience for finding information, which is the main tool of an auditor. In the SAO there works a trained and experienced information officer Katrin Gottlob, in whose administration is a variable information centre: a library with many periodical publications, CD-ROMs, web information. The information officer answers to information inquiries; publishes monthly Information Centre's News, which comprises the names of all the arrived information reference materials and optionally also their annotations; collects data bases and web links, necessary in the audit work and subscribes to necessary literature. In 2002 the audit departments elected Katrin Gottlob the best provider of support services.

The PSO program gave its share into the formation of such a result with know-how and also materially. Willo Brock advised on the start of providing informative reference materials with entries, he also advised on which system of electronic catalogues to choose. For the money received under the PSO program the SAO could buy a lot of necessary informative reference materials. The information officer herself, based on the needs of officials, compiled the list. The SAO also joined the databases MAJPOL and ÕIGUS and procured a server, which enables all the employees to read CD-ROMs in the network. The amounts of the program were also helpful in publishing a performance audit manual.

Suhtluspoliitika

Et suhtlus Riigikontrolli erinevate sihtrühmadega on kõigi ametnike igapäevatöö loomulik osa, oli tarvis orientiiri, millised on Riigikontrolli ja tema sihtrühmade vahelise suhtluse ühtsed põhimõtted – selle eesmärgid, kasutatavad vormid ja vastutuse jaotus.

Kommunikatsioonivaldkonna arenduse peaesmärgiks oli strateegilise dokumendi – suhtluspoliitika – väljatöötamine ja rakendamine pilootauditite raames. Seni oli kommunikatsioonivaldkonda korraldatud üksikaktidega, mis sündisid vastavalt vajadusele eri aegadel, autoriteks erinevad inimesed. Riigikontrolli suhtluspoliitikast pidi saama raamdokument, mis on katuseks teistele majas juba välja töötatud (nt meediasuhtluspoliitika, visuaalse identiteedi käsiraamat, avaliku teabe seaduse rakendamise kord) või tulevastele Riigikontrolli suhtlusprotsessi eri löike katvatele dokumentidele. Samuti pidi suhtluspoliitika olema selgelt seotud Riigikontrolli strateegiast tulenevate eesmärkidega.

Avalike suhete teenistuse juht Kadri Lehenurm:



Suhtluspoliitika dokument on valmis ja selle põhimõtteid rakendatakse täna töös. Koostöös Hollandi Kontrollikoja ja MDF-iga koostati meespea, mille silmas pidamine peaks aitama auditijuhtidel edukalt korraldada majasisest, aga ka majavälisist suhtlust. Auditi siseläbirääkimistele olid avalike suhete teenistuse esindajad juba kaasatud, uue vahendina hakkas teenistus tihedas koostöös auditirühmaga täitma suhtluskava, mis nõuab iga auditi puhul eraldi sõnumite ning sihtrühmade ja nendeni jõudmise viiside määramist.

Kuid ükski dokument ei muuda midagi pelgalt oma olemasoluga. Praktikas on veel arenguruumi infovahetusega kõigil tasanditel: auditirühma sees, auditirühmade vahel, aga ka Riigikontrolli sihtrühmadega (auditeeritava, vastutava ministri, Riigikogu ning seotud kolmandate osapoolte ja avalikkusega).

Majasisese infovahetuse täiustamine on täielikult meie endi võimuses. Selle süsteemi töölepanekus on võtmekohal auditijuhid, kes peaksid korraldama piisava infovahetuse auditirühma ja ülejäänud majaga, et kindlustada kogu olemasoleva teabe kasutamine. Kolme auditiliigi spetsiifika ja auditite suur arv vastutava ministri jaoks eeldab arutelusid ja koostööd osakondade vahel, et Riigikontroll ei muutuks auditeeritavatele ülearu koormavaks ja sagedased auditid ei vähendaks nende mõju auditeeritava jaoks. Eriline tähelepanu peaks olema juba tehtud ettepanekute täitmise jälgimisel.

Kommunikatsioonieesmärkide saavutamine väliste sihtrühmadega sõltub aga palju ka meie partnerite tahtest ning vajadustest (nt Riigikogu puhul). See tähendab Riigikontrollile, et lisaks suhtluspoliitikas paikapandud põhilistele juhtnõoidele tuleb ilmselt tulevikuski langetada palju n-ö case by case otsuseid. Seda peab ka edaspidi toetama nii majasisene informaalne infovahetus kui ka siseläbirääkimiste jätkuv pidamine, suhtluskavade koostamine ja piisava aja võtmine teemade ettevalmistamiseks.

Communication policy

As communication with various target groups of the SAO is a natural part of everyday work of all officials, a landmark was needed, what are unified principles of communication between the SAO and its target groups – its goals, used forms and how the responsibility is divided.

The main target of the communication area development was developing a strategic document – communication policy – and implementing it within the framework of pilot audits. The communication area had been arranged with single acts, which were born when necessary at different times, the authors being different people. The communication policy of the SAO was to be a framework document, which is a basis for other documents developed within the organisation (e.g. the manual of media communication policy and visual identity, the procedure for the implementation the Public Information Act) or future documents, which cover different sectors of the SAO communication process. The communication policy also had to be clearly connected with the goals stemming from the SAO strategy.

Head of Public Relations Service Kadri Lehenurm:

The communication policy document is ready and its principles are implemented today. In co-operation with the NCA and the MDF a checklist was compiled, which helps the Audit Managers to manage internal and external communication in a successful manner. The representatives of the Public Relations Service were already included into the internal audit negotiations, as a new means the service began, with close co-operation with the audit team to comply with the communication plan, which requires in case of every audit specification of separate messages and target groups as well as the ways of reaching them.

But no document changes something only with its existence. In the practical life there is a space to develop the information exchange on all the levels: inside the audit team, between the audit teams but also with the SAO target groups (the institution being audited, responsible Minister, the Parliament and connected to it the third parties and public).

The improvement of the in-house information exchange is entirely in our power. In putting to work this system Audit Managers are on key places. They should arrange a sufficient information exchange between an audit team and the rest of the house, in order to ensure that all the existing information is used. Specificity of the three types of audit and a great number of audits for the responsible Minister presumes discussions and co-operation between departments, so that the SAO would not become too burdensome to the entities being audited and the frequent audits would not decrease the effect for the institution being audited. Special attention should be paid to following, if the recommendations already made are to be implemented.

The achievement of communication goals with external target groups depends also a lot on the will and needs of our partners (e.g. in case of the Parliament). This implies for the SAO that, besides the main guidelines laid down in the communication policy, in the future many so-called case-by-case decisions are to be made. This must be supported in the future by the in-house informal information exchange as well as the constant of internal negotiations, the preparation of communication plans and the planning of enough time for the preparation of the relevant issues.

Hollandi ekspertide koolitused

Nii nagu projektidki hõlmasid eri valdkondi, toimusid ka koolitused, mis puudutasid nii põhitegevust kui ka organisatsiooni arendamist.

Auditikoolitused

Et Riigikontrolli töökorralduses oli äsja toimunud põhjalik muutus, pidasid Jan Velthoven ja Martin Abbink 2000. aasta mais auditifilosoofia teemalise loengu kõikide auditiosakondade, samuti teenistuste töötajatele. Lektorid käsitlesid eri liiki auditite olemust Hollandi Kontrollikoja näidete varal, andes ülevaate ka Hollandi avaliku sektori auditi arengust ja auditiprotsessi etappidest, nt enesehindamine pärast auditi lõppu, suhtlemine parlamendiga.

2000. aasta detsembris leidis aset tulemusauditi teemaline koolitus, mida vedasid Jan Velthoven ja Fons Gloerich. Käsitleti tulemusauditi olemust, auditi planeerimist ja kommunikatsiooni nii auditirühmas kui ka auditeeritavatega, auditi eeslõpetuse läbiviimist ja valitsuse tegevuspoliitika analüüsi. Palju tähelepanu pühendati nn ministeeriumideülelele auditile, millest on tänaseks saanud Riigikontrolli tulemusauditi ideoloogia – mitte vaadelda, kuidas on asjad korraldatud ühes või teises asutuses, vaid võtta aluseks mingi argitasandi probleem ja uurida, mida on riik selle lahendamiseks teinud.

Tegevusriskide auditi ja finantsauditi osakonna pilootauditite konsultandid Martin Abbink ja Mark Hendrix viisid 2001. aasta oktoobris läbi koolituse, kus analüüsiti tehingute seaduslikkuse auditeerimist.

Tänavu märtsis toimus kõigile audiitoritele, iseäranis aga tegevusriskide auditile ja finantsauditile spetsialiseerunud töötajatele huvi pakkunud valimite koostamise koolitus, kus lektoriteks olid Hollandi Kontrollikoja eksperdid Ed Broeze, Mark Hendrix ja Stan van Elten. Vaatluse all olid statistiliste valimite moodustamise põhimõtted ja praktilised näited audititest; mh arutati, kuidas olla kindel, et valim on piisava suurusega; kuidas siduda valimit auditiootsustega; missugused on peamised valimivead; millised tavad on valimitehnikate kasutamisel Hollandi Kontrollikoja auditites.

Training by the Dutch experts

So as the projects involved various areas, also training periods took place, which were related to the core activity as well as the development of the organisation.

Audit training

As a comprehensive change had recently taken place in the work organisation of the SAO, Jan Velthoven and Martin Abbink held in May 2000 a lecture on the topic of audit philosophy to the employees of all audit departments as well as services. The lecturers dealt with the essence of various types of audit on the example of the NCA, giving a survey on the development of public sector audit in the Netherlands and the stages of the audit process, e.g. self-assessment after the end of the audit, communication with the parliament.

In December 2000 training on the topic of a performance audit took place, at head of which were Jan Velthoven and Fons Gloerich. The essence of the performance audit was dealt with, also audit planning and communication within the audit team as well as with the institutions being audited, carrying out the pre-study and the analysis of the policies of the government. Much attention was paid to the government-wide audit, which, by today, has become the SAO performance audit ideology – not to examine how the things are arranged in a certain institution, but to refer to a certain routine problem and examine what the government has done for resolving it.

Pilot audit consultants of the operational risks audit and financial audit departments Martin Abbink and Mark Hendrix carried out in October 2001 a training, where it was analysed how to audit the regularity of transactions.

In March this year sampling training took place, which offered interests to all auditors, especially to the employees, specialised in operational risks audit and financial audit. The lecturers were the NCA experts Ed Broeze, Mark Hendrix and Stan van Elten. Under the survey were the principles of statistic sampling and practical examples from audits; among other things it was discussed, how to be sure that sampling is with sufficient size; how to connect sampling with audit decisions; what are the main sampling errors; which practice is in the use of sampling techniques in the NCA audits.

Tugikoolitused

Organisatsiooni arendamise vallast olid Hollandi ekspertide läbi viidud koolituste teemadeks üld- ja personalijuhtimine ning kommunikatsioon.

Juhtimiseksperdid jagasid oma teadmisi-kogemusi Riigikontrolli tipp- ja keskastmejuhtidele kolm korda, kord igal aastal. Need koolitused on olnud tänuväärsed juba selle poolest, et siis on kogunenud omavahel aru pidama korraka kõik maja juhid: peakontrolörid, teenistuste juhid, auditijuhid. Esimese kursuse teemad olid juhi isikuomadused ning aja juhtimine. Teisel koolitusel käsitleti kompetentsijuhtimist, koosolekuid, meeskonnatööd ja otsustamist; kolmandal imidžit, delegerimist, konflikte ja läbirääkimisi. Osalejad tõstsid esile eeskätt MDF-i poolt valitud ekspertide Jan Rengeri ja Willemien van Otterlo panust ja soovisid neid pärast esimest koolitust kindlasti tagasi.

Mitu korda on käsitletud ka kommunikatsiooni. 2001. aasta veebruaris andis kontrollikoja ekspert Sonja van Galen ülevaate, kuidas suhtleb Hollandi Kontrollikoda oma partneritega. Peale ülemajalise loengu pidamise vahendas lektor avalike suhete teenistusele kasulikku materjali Hollandi Kontrollikoja välis- ja sisekommunikatsiooni korraldusest.

2003. aasta märtsis toimus kahepäevane ühiskoolitus: algul arutasid auditiosakondade esindajad audititulemuste avalikustamist Riigikontrolli avalike suhete teenistusega, teisel päeval keskenduti Sonja van Galeni ja Silvia van der Cammeni juhatusel suhtlusele auditeeritavatega.

2001. aasta veebruaris viis MDF-i konsultant Riet Nigten läbi arenguvestluse alase koolituse; sama aasta detsembris, mil juurutati uut personalijuhtimise süsteemi, vedasid Silvia van der Cammen ja Willemien van Otterlo õpituba Riigikontrolli sisekoolitajatele.



Other training

From the organisation development area the themes of the training periods, carried out by the Dutch experts, were general and human resources management and communication.

The management experts shared their knowledge and experience with the SAO top and medium level managers three times, once every year. These training periods have been beneficial, inter alia because of the fact that on these occasions all managers of the organisation have gathered to consult with each other: Chief Auditors, Heads of Services, Audit Managers. The first training topics were personal characteristics and time management. The second training covered competence management, meetings, teamwork and decision-making and the third was related to reputation, delegation, conflicts and negotiations. The participants brought forth above all the share of the experts, chosen by the MDF, Jan Renger and Willemien van Otterlo and, after the first training, requested them to continue.

Several times also communication has been dealt with. In February 2001 the NCA expert Sonja van Galen gave a survey how the NCA communicates with its partners. After holding a lecture for the whole organisation the lecturer handed out very useful materials about the NCA internal and external communication management to the Public Relations Service.

In March 2003 a two-day joint training period took place: at first the representatives of audit departments discussed the disclosure of audit results with the SAO Public Relations Service, on the second day it was concentrated on the communication with the institutions being audited at the direction of Sonja van Galen and Silvia van der Cammen.

In February 2001 the MDF consultant Riet Nigten carried out a training course in the area of appraisal meetings; in December the same year, when the new human resources management system was introduced, Silvia van der Cammen and Willemien van Otterlo lead the workshop for the in-house trainers of the SAO.

Juhtimiskoolitus 27.–29.09.2000.
Vasakul Riigikontrolli direktor Ken-Marti Vaher,
paremal juhtimiskonsultant Jan Renger.

Advanced Management Course on
September 27 to 29, 2000.
On the left is the SAO Director Ken-Marti Vaher,
on the right the management
consultant Jan Renger.

*Riigikontroll tänab kõiki Hollandi eksperte ja toetajaid,
kes programmi jooksul loodud väärtuste sünnile ja kujunemisele
on kaasa aidanud.*

*The SAO thanks all the Dutch experts and supporters,
who have contributed to the creation and development of value
produced during the program.*



Per aspera ad astra

*Koostööharjutusena valminud pilt 2000. aasta juhtimiskoolitusest
Example of the team-work exercise made during the
Advanced Management Course in 2000*