Reaching the stakeholders
Experiences with private companies

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Overview

• SAI interactions with private companies during the audit

• Experiences of National Audit Office of Estonia
SAI

Private Company

Auditees/government
Estonian experiences

2 audits were carried out at the same time in the field of hazardous waste.

– Processing of hazardous and radioactive waste

– Activities of the state in organizing waste treatment in oil shale mining and processing
Relations between companies, government and SAI

**Company**
- Applies permits
- Submits reports with activity data

**Government institutions**
- Grants permits
- Makes supervision

**SAI**
- Audited how effectively the permits were managed and supervised by the state

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What happened in the audit process?

1) Questionnaires, visits
2) Draft report
3) Leaked report
4) Extracts of report, Sue threat
What happened in the audit process? (2)

- Negative influence of audit
- Negotiations
- Referring to companies in impersonal manner
Lessons learned

• Companies are rich and strong
• Mind the audit deadlines!
• Be careful with wordings!
What we will do next time?

- **Strategy** for approaching the companies
- **Communication** and coordination with the companies
- **Legal knowledge** in the audit team
- Head of the department and legal advisor involved
- Use of **watermarks** and **encrypting**
- Avoid using **company names** in the draft report
Thank you for your attention!

Questions?

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