

Reaching the stakeholders

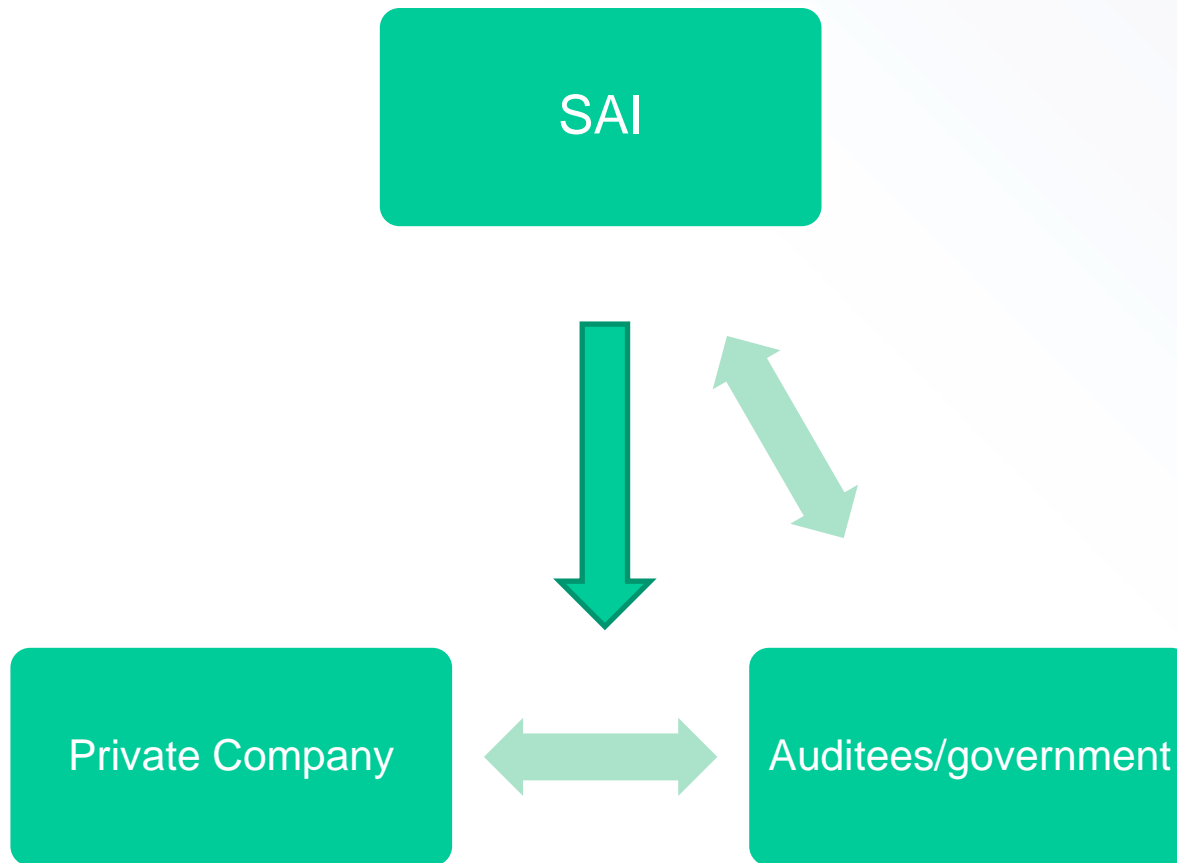
Experiences with private companies

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13th EUROSAI WGEA Annual Meeting, 5-8 October 2015, Malta

Overview

- SAI interactions with private companies during the audit
- Experiences of National Audit Office of Estonia

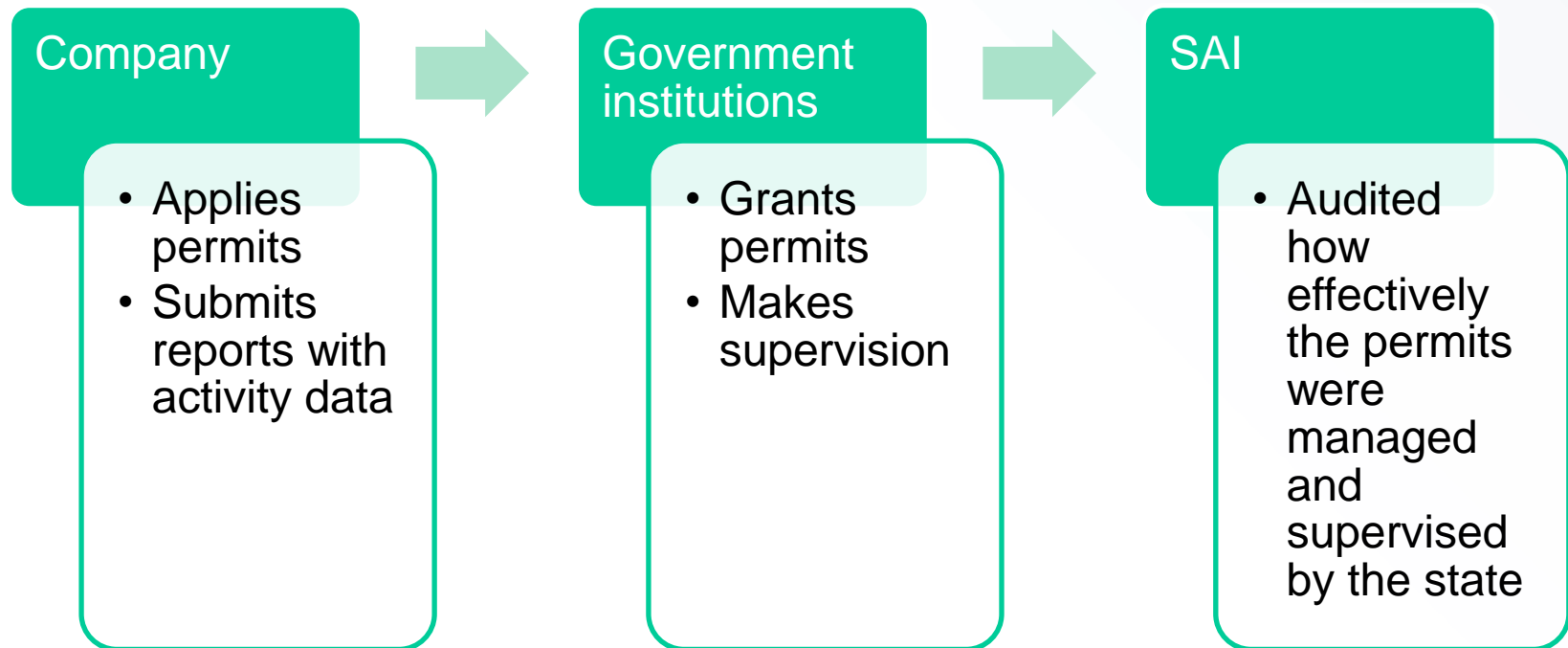


Estonian experiences

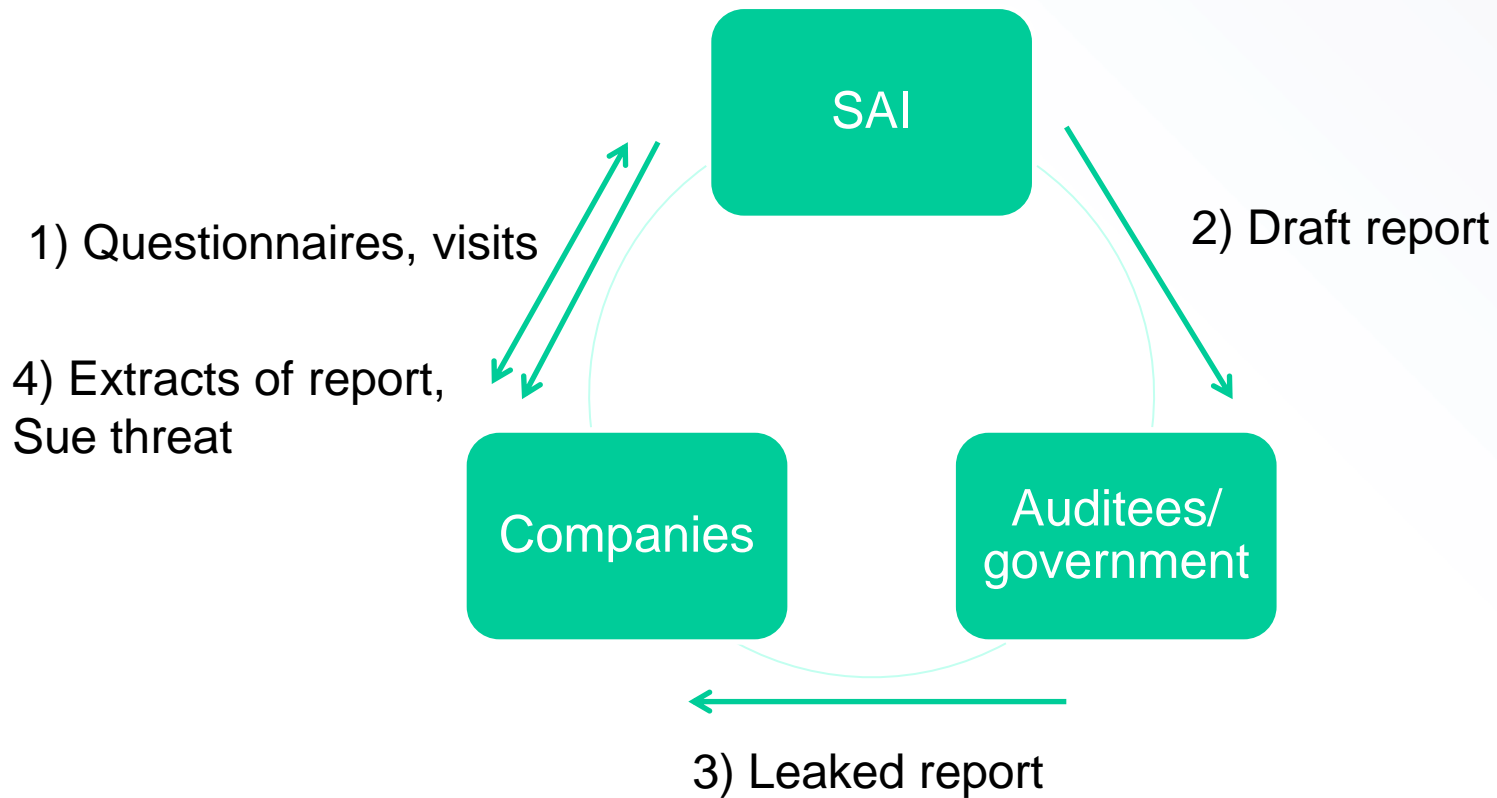
2 audits were carried out at the same time in the field of hazardous waste.

- 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



What happened in the audit process?



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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