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By *Pierre Moscovici*
First president of the French Cour des comptes

Editorial

EUROSAI Innovations is the newsletter dedicated to innovative audit approaches, new ways of engaging with stakeholders or new management concepts. It is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1).

This Summer 2024 issue is focused on **Innovations in the jurisdictional functions of SAIs and in the accountability system of public managers.**

Jurisdictional SAIs have just been on the spotlights of the **Intosai Journal, which published a special issue on jurisdictional SAIs.**

Although the jurisdictional field is less plastic than others, it can be a domain where innovations, experimentations and agility prevail.

For example, the **French Cour des comptes** launched a **reporting platform** enabling anyone - private individuals, whistle-blowers or associations - particularly those working to combat breaches of probity - to **report irregularities or malfunctions in public management.**

In another example, the **European Court of Audit** has reached a **working agreement** with **the European Public prosecutor office**

detailing their **cooperative relationship in the fighting against fraud** and any other criminal offence or illegal activity adversely affecting the European Union's financial interests.

Whereas, in Greece, the Hellenic Court of Audit implemented an **innovative precontractual legal audit of public procurement contracts**, in which it controls the entire procedure, from the invitation to tender to the award of the contract.

In **Italy**, the **Corte dei conti** is fighting against **fraud in European Union funds** and the National Recovery and Resilience Plan, through its jurisdictional activities. An **innovative agreement with the European PPO** offers a framework for cooperation.

And in **Latvia**, the State Audit Office of the Republic of **Latvia has expanded its mandate to include an element of jurisdictional power regarding the recovery of losses in order to encompass more than the notification of law enforcement authorities** of violations of legal provisions detected during audits.

Whether you are an auditor, a data scientist, or a senior manager of your SAI, I hope you will enjoy the reading of the new EUROSAI Innovations newsletter and find it helpful and practical!



A reporting platform for more effective and consistent prosecution

The Public Prosecutor's Office of the French Cour des Comptes has initiated an **original and innovative project** for a citizen [reporting platform](#), enabling anyone - private individuals, whistleblowers or associations - particularly those working to combat breaches of probity - to report irregularities or malfunctions in public management in a simple, secure and even anonymous way.

Launched on September 6, 2022 as part of the "JF2025" strategic project to modernize financial jurisdictions, the platform reflects the desire of financial jurisdictions to be **more open to society** and more in line with current developments.

It is **managed by the Public Prosecutor's Office**, which is responsible for the technical aspects of the digital tool, thanks to the efforts of a team of three staff and one magistrate, as well as for its everyday

operations, which involves all the public prosecutors as and when required.

Over 1,000 reports received!

The first year was a **real success with the public**. In 2023, the public prosecutor's office received over 1,000 reports, 43% of which were submitted anonymously. To date, all have been read and acknowledged.

The quality of the reports varies widely: 12% could not be processed, and 18% were considered unfounded or outside our remit. 42% were forwarded, for attribution and follow-up or for information, to the chambers of the Cour des comptes or the *chambres régionales et territoriales des comptes* (CRTC), with the remainder (28%) still being processed.

01. Failure to comply with public procurement rules	98
02. A conflict of interest	115
03. Failure to comply with rules on pay, employment or working hours	86
04. Misuse of public funds	183
05. Conditions for acquiring or disposing of public property	41
06. Improper use of public funding	75
07. A particularly serious mismanagement	145
08. Non-enforcement of final court rulings ordering a public body to pay a sum of money	12
09. Others	249



Typology of 1004 events reported on the reporting platform, as of May 1, 2024

These contributions enable us to **better target the audits carried out by the financial jurisdictions**, by directing our investigations towards organizations that have been reported, or to investigate a specific irregularity, while respecting the independence of the financial jurisdictions, which retain control over their programming.

Lastly, in certain specific and particularly well-founded cases, a report may, on the initiative of the Public Prosecutor at the Cour des comptes, be the subject of an investigation by the Cour des comptes' litigation chamber.

Above all, this tool has made it possible to **respond to a strong desire on the part of citizens** to question the French Cour des comptes about irregularities or breaches of probity that would not a priori justify reporting to the criminal authorities. Anonymization greatly facilitates the process, and establishes a framework of trust for reporting facts that would otherwise remain undetected.

A nationwide echo

The introduction of this online reporting procedure has been **very well received throughout France**: almost three quarters of valid reports concern incidents falling within the jurisdiction of the CRTCs.

We have therefore decided to change the way the platform operates, to **enable reports to be processed on a decentralized basis within each CRTC**.

This makes it possible to cross-check reported information with local contextual elements, which our financial prosecutors near the CRTCs are more familiar with, and to quickly make the link between different kinds of reports transmitted by other local channels (prefectures, judicial prosecutors' offices, regional health agencies, regional directorates of public finance, etc.).



Bienvenue sur le portail de signalement de la Cour des comptes

IMPORTANT

La présente plateforme est mise à disposition des citoyennes et des citoyens. Elle permet, via des échanges sécurisés, de signaler aux juridictions financières, c'est-à-dire la Cour des comptes et les chambres régionales et territoriales des comptes, des irrégularités. Elle est administrée par le Parquet général près la Cour des comptes.

Vous avez la possibilité de reporter dans cette plateforme de signalement l'existence de conduites ou de situations contraires à l'intérêt général dont vous avez eu personnellement connaissance. Tout signalement fera l'objet d'une analyse rigoureuse.

Chaque signalement dispose de son propre système de discussion sécurisée permettant d'envoyer et de recevoir des messages. Il sera traité par des référents désignés au sein de la Cour des comptes. Vous aurez la possibilité de suivre votre signalement et de communiquer avec eux grâce au code confidentiel généré par la plateforme lors du dépôt.

Si vous le souhaitez, la confidentialité de votre identité pourra être préservée durant toute la procédure de traitement.

Pour être recevable, votre signalement doit avoir un caractère sérieux et reposer sur des faits établis.

PROFIL DE L'ORGANISATION

Organisation: Cour des comptes

Faire un nouveau signalement

Accéder à un signalement existant

Home page of the platform

This platform illustrates how **a digital innovation, even a simple and intuitive one, implemented in an agile and progressive way, can radically improve relations** not only between the various entities that control public financial management, but also between the jurisdictions and citizens, by participating directly in the development of an effective and coherent prosecution policy.

Investigation workshops to better respond to challenges

The logical extension of the reporting platform is to trigger investigations. In addition, the success of the new financial liability regime for French public managers, which comes into force in 2023, depends on its full appropriation by the magistrates of the financial jurisdictions.

To meet the challenges in terms of investigation raised by this reform and by the reporting platform, the Public Prosecutor's Office has set up "investigation workshops", open to all financial jurisdictions staff.

The aim of these **workshops, which feature "key witnesses"** who are **familiar with investigative methods** but from outside the financial jurisdictions, is to promote a better understanding of the public financial integrity ecosystem in which the financial jurisdictions operate, and to **better articulate our methods** and **consolidate a culture of control and**

investigation that combines theoretical knowledge, practical experience and informal know-how.

The first meeting was with investigative journalist Victor Castanet, author of an acclaimed book with massive repercussions for the care of dependent elderly people sector (Les Fossoyeurs, 2022).

Then, in March 2024, we welcomed the late Renaud van Ruymbeke, a famous French investigating judge who had been involved in a number of politico-financial cases, to talk about his conception of the links between the judiciary and the financial institutions, and a number of landmark investigations.

The success of these meetings demonstrates the **strong interest aroused by compliance audits**, which in fact correspond to the main mission of our institution embodied in article 15 of the Declaration of the rights of man and the citizen of 1789: "Society has the right to demand an account from any public agent of its administration."



Investigation workshop on March 26, 2024, from left to right: Louis Gautier, public prosecutor, Bruno Nataf, deputy public prosecutor, late Renaud Van Ruymbeke, former examining magistrate, Adeline Baldacchino, public prosecutor.

The "Investigation Workshops" contribute to the ongoing adaptation of our profession to the realities and needs of investigation.

For further information,
please [contact Louis Lapeyrie](#).

Adeline Baldacchino, public prosecutor at the PPO, and **Louis Lapeyrie**, project manager



By **Georgios-Marios Prantzos**,
Lawyer, Legal Service at the European Court of Audit

A Working Arrangement between the EPPO and the ECA: from detecting to prosecuting criminal offences impacting the EU budget

The [European Court of Auditors](#) (ECA) is the European Union institution entrusted with the task of auditing the Union's revenue and expenditure. Therefore, it is considered the guardian of the EU's finances.

As part of its audit mandate under [Article 287 of the Treaty on the Functioning of the European Union](#), it has the obligation to report on any irregularity it detects during its work, including those which, beside impacting the EU budget, present characteristics that cause them to be raised to the level of criminal offences, such as fraud, as defined by applicable legislation.

Nonetheless, in such instances, the ECA has neither judicial authority that would allow it to take decisions and impose sanctions, nor the power to carry out investigations per se.

In fact, such a broader mandate, which would have an important impact on the ECA's nature, organisation, strategy and resources, has not been on the EU agenda at a political level. Instead, because of the ECA's specific mandate within the EU institutional landscape, the ECA is to cooperate closely with the competent authorities set up at EU level, whenever its findings relate to cases that merit further investigation and judicial follow-up.

In this context, the ECA cooperates closely with the [European Anti-Fraud Office](#) (OLAF), which is the competent body to carry out administrative investigations in the areas of fraud, corruption and other illegal activities affecting the financial interests of the European Union, and the [European Public Prosecutor's Office](#) (EPPO).

In this perspective, the ECA strives to **transmit promptly to the EPPO any information** coming to its attention, either identified during its audit work or received from third parties (denunciation), where, based on prima facie evidence collected, it considers the existence of possible criminal conduct in respect of which the EPPO could exercise its competence.

The EPPO, established by [Council Regulation \(EU\) 2017/1939](#) and operational since June 2021, is the independent public prosecution office of the European Union responsible for investigating, prosecuting and bringing to judgment crimes against the financial interests of the EU, including cross-border VAT fraud and other types of fraud, corruption, misappropriation of EU funds or assets by public officials, money laundering and organised crime, as well as other offences inextricably linked to one of those categories.

An arrangement and mutual trust

The functioning of the EPPO, thanks to its structure composed of the European Chief Prosecutor and European Prosecutors at central level (based in Luxembourg) and European Delegated Prosecutors in the participating Member States, relies on a system of enhanced cooperation with competent authorities from participating countries (to date, 23 out of the 27 EU Member States; further, it has established privileged partnerships with other EU institutions, bodies and agencies.

In this context, the EPPO and the ECA have concluded a [Working Arrangement](#) detailing their cooperative relationship.

This relationship unfolds in a spirit of mutual trust, respecting each other's independence, aiming at making the fight against fraud and any other criminal offence or illegal activity adversely affecting the European Union's financial interests as efficient as possible, avoiding duplication of effort wherever possible.

Year	Cases transmitted to the EPPO	Cases resulting in a criminal investigation
2021	2	1
2022	6	4
2023	17	8

The cases reported to EPPO, to date, have concerned the following areas of EU expenditure: single market innovation and digital, cohesion, resilience and values, natural resources and environment, migration and border management, security and defence, neighbourhood and the world.

Furthermore, the EPPO may contact the ECA for information outside the context of a case transmitted by the latter; this could be the case, for instance, where information contained in the ECA's published work (for instance, a special report) has caused the EPPO to look further into a specific matter, at its own initiative, or if it receives denunciations from third parties referring to an audit carried out by the ECA.

In any event, given the sensitive nature of the data involved, the EPPO's access to documents held by

the ECA and any further necessary exchange of information between the parties is made via dedicated transmission channels securing confidentiality, on a need-to-know basis, and is limited to the strict confines of an investigation.

The cooperation between the ECA and the EPPO further unfolds on a non-operational level, comprising training sessions, conferences and workshops in areas of common interest and shared goals.



Joint training session on combating fraud in public procurement, co-organised with the EPPO and OLAF. ECA, November 2023. Source: ECA - © European Union, 2023

Their objective is, inter alia, to alert the ECA auditors to red flags linked to potential criminal offences, exchange best practice, explore novel territories presenting a potentially high risk of fraud

(such as the Recovery and Resilience Facility) and, subsequently, to enhance practical cooperation. In this spirit, exchanges of staff between the ECA and the EPPO also take place.



If you would like more information on this topic, please [contact](#).

Georgios-Marios Prantzios, lawyer, Legal Service at the European Court of Audit



By *Argyro Mavrommati*
Counselor Judge at the Hellenic Court of Audit

An innovative precontractual legal audit of public procurement contracts

[Public procurement contracts](#) are vital to Member States' economies, contributing over 16% of the EU's gross domestic product.

The Hellenic Court of Audit (HCA) is competent for the precontractual audit of public procurement contracts of significant value, based on the [article 98 of the Greek Constitution](#).

Although this audit started in 1993, based on law, it might be considered, even after thirty years, as an innovation in the legal audit field and **perhaps a unique example among SAIs around the globe**. The precontractual audit of contracts concerning goods, public works, services and the purchase of immovable property is now [specified at the articles 324 to 329](#) of the law 4700/2020.



The headquarter of the Hellenic Court of Audit.

The HCA **controls the entire procedure, from the invitation to tender to the award of the contract**, whether it is an open procedure or whether the preconditions are met when a negotiated procedure without prior publication or any other procedure takes place, in accordance with Directives 2014/24 and 2014/25 and Greek Law 4412/2016, which transposed these Directives.

According to the [Rules of procedure](#), the **thresholds**, so as a contract to be audited, are the following:

☒* If budgeted expenditure is between €0.3 million and €1.7 million (net of value-added tax), the audit is carried out by the competent commissioner, who is a public official.

* If the budgeted expenditure exceeds €1,7 million, the audit is carried out by a jurisdictional Section (Klimakio), as examples can be found in reports [5/2023](#), [6/2023](#) and [7/2023](#). This threshold refers also to contracts for the use of the assets of the Hellenic Republic Asset Development Fund and of the companies whose share capital is wholly owned, directly or indirectly, by the Fund.

* If the contracts are co-financed by EU funds, included the Recovery and Resilience Fund (RRF), the threshold is €5 million.

The legal audit extends to contracts concluded by the State, local government organizations and the legal persons thereof, other legal persons governed by public law and public corporations (enterprises) or bodies.

The procedure is the following: a file containing all relevant documents and information shall be submitted to the relevant pre-contractual audit Section or to the Commissioner, by the competent minister or body.

The **audit shall be completed within 30 days** of transmission of the relevant file to the Court of Audit.

If the competent authority hasn't sent the contract and the file for audit, the consequence

is very serious: the **contract concluded shall be null and void!**

An appeal for revocation of the act, by which it is decided that the signature of the audited contract is prohibited, shall be submitted in the event of an error of fact or law, by any person having a legitimate interest in doing so, or by the Advocate General (public prosecutor) of the Court of Audit, for the sake of the public interest.



A court room at the Hellenic Court of Audit.

The President of the competent Seventh Chamber shall appoint a rapporteur for the case before it is discussed in court. The parties may submit a memorandum within three days from the hearing of the appeal.

A conference follows the hearing, the rapporteur is explaining the case and the Court, made of three judges with deciding vote (two advisory judges also hear the case), decide upon each case.

The written decision shall be issued within 30 days of its hearing. Furthermore, if the decision of the Chamber is negative, an appeal for review shall be submitted at the Plenum.

The Court tries to **keep a balance between transparency and efficiency** and to conclude to a negative decision only if there are significant irregularities.

For further information please [contact me](#).

Argyro Mavrommati, Counselor Judge at the Hellenic Court of Audit



By **Giancarlo Astegiano**, Vice General Prosecutor, and **Arturo Iadecola**, Vice General Prosecutor, General Prosecutor's Office at the Corte dei conti

Fight against fraud in European Union funds and the NRPP

The European Union needs a strong protection of its funds. Both tax evasion and illicit conduct resulting in the receipt of undue funding or the diversion of such funds from their intended purposes cause damage to the European Union (EU)'s treasury.

The jurisprudence of the Court of Cassation - which in Italy adjudicates on the distribution of jurisdiction among the various judicial bodies - has long been oriented towards recognizing the jurisdiction of the Corte dei conti over private entities that have unlawfully obtained, or diverted from the established purpose, public contributions.

It is worth noting that the jurisdiction of the Corte dei conti also extends to actions for the refund to the European Commission of directly disbursed contributions.



The emblem of the Corte dei conti

Illicit behaviors aimed at misappropriating or diverting EU resources often cause damage both to the European Union's treasury and to the national treasury.

In any case, jurisdiction over actions for damages against the perpetrators of such offenses lies with the Corte dei conti, pursuant to the principle of assimilation under Article 325 of the Treaty on the Functioning of the European Union, as it is the judge responsible for determining damage to the State treasury in accordance with domestic law.

In order to ensure the proper use of such funds, the Corte dei conti and its PPO had to innovate and find new ways of working together with European judicial institutions in this new field of action.

Over 100 indictments amounting to approximately 20 million euros

In 2023, the Regional Jurisdictional Chambers of the Corte dei conti issued convictions over 100 indictments for the reimbursement of treasury damages in the EU funds sector, amounting to approximately 20 million euros.

At the same time, the investigative and pre-trial activities of the Prosecution Offices confirmed the importance of collaboration with other national and international organizations involved in combating the misuse of public funds, as

well as the use of asset protection measures.

In order to ensure the proper use of such funds, the Corte dei conti and its PPO had to innovate and find new ways of working together with European judicial institutions in this new field of action.

Among the offenses, were concerned the National Recovery and Resilience Plan (NRRP), launched between September 2020 and April 2021, in compliance with the provisions of EU

Regulation No. 241 of February 12, 2021, which established the Recovery and Resilience Facility within the framework of the Next Generation EU program.

Some of the illicit acts, concerning the improper or non-utilization of EU resources, can evidently also occur in relation to the implementation of the National Recovery and Resilience Plan and, therefore, can constitute a useful and valid reference in the verification and control proceedings of the actual use of public funds from the Plan.

In particular, illicit conduct in this sector may consist of the improper receipt of resources by implementing entities, the failure to comply with schedules for the implementation of projects under the missions provided for in the PNRR, the non-use or diversion of resources allocated for PNRR projects, and the construction of works not conforming to the projects with the diversion or waste of allocated resources.

Finally, the General Prosecutor's Office, as the supervisory office, coordinates with supranational bodies and institutions of other Countries through the International Affairs and Interinstitutional Relations Service for combating corruption and the illicit use of European funds.

An agreement with the European PPO offers a framework for cooperation

Collaboration is underway with the European Public Prosecutor's Office (EPPO), based on the Working Agreement signed by the European

Public Prosecutor and the General Prosecutor at the Corte dei conti on September 13, 2021.

According to this agreement, which aims to provide a structured framework for cooperation, the preferred channel of collaboration between Criminal Prosecution Offices and Regional Prosecutors' Offices at the Corte dei conti involves the exchange of information, which extends beyond what is provided for by primary legislation.

The European Prosecutor's Offices and the Regional Prosecutors' Offices at the Corte dei conti are also required to activate an additional level of coordination, if necessary through meetings or similar initiatives, in cases where, following the exchange of information, they have initiated investigations into related facts.

Another area of cooperation with supranational organizations is with the European Anti-Fraud Office (OLAF), under the Administrative Cooperation Agreement signed on September 25, 2013.

According to Article 325 of the Treaty on the Functioning of the European Union, the SAIs and OLAF share information on facts causing damage to EU financial interests, provide mutual technical and operational assistance, conduct joint strategic analyses, and implement training and personnel exchange programs.



CORTE DEI CONTI

For any further information, please contact [Mauro Orefice](#).

Kristina Jakštonytė, Head of the Innovation and Methodology Department



By **Silvija Nora Kalniņš**, Head of Strategy and International Relations Division
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Agnese Rupenheite, Head of Int. Relations and Project Development Unit
Elita Nīmande, Acting Deputy Head of Legal Division

Jurisdictional innovation in a non-jurisdictional SAI's mandate

The State Audit Office of the Republic of Latvia, is an independent and collegial supreme audit institution which does not have jurisdictional powers *per se*.

Nonetheless, based on a study carried out on the potential of the recovery of losses during audits, and upon reflection on the role of the SAI of Latvia, **the function to initiate processes and take decisions regarding the recovery of losses was introduced in the Law on SAI Latvia in 2019.**

In this sense, the SAI of Latvia expanded its mandate **to encompass more than the notification of law enforcement authorities** of violations of legal provisions detected during audits.

The SAI's mandate now includes an element of jurisdictional power

After participating as an observer from 2017, the **SAI of Latvia became a full member of the forum of jurisdictional SAIs in 2020.**

The mandate of the SAI of Latvia now includes an element of jurisdictional power which provides it with an innovative capacity for the recovery of losses.

The new regulation, inter alia, provides as follows:

- losses shall be recovered within four years from the committed violation;
- losses shall be reimbursed if they have been caused due to gross negligence or malicious intent;
- the decision on the recovery of losses may be appealed in court by the individual concerned.

The introduction of this function is intended to achieve two main goals. Firstly, the **prevention of non-compliance and unlawful acts which cause losses**, and secondly, **actual recovery of losses caused to public funds** (resources), and not only in minor cases.

The process of this new function is illustrated in the figure below.



Key steps in the process of recovery of losses implemented by the SAI of Latvia

From the application of the SAI of Latvia's new function, some examples of violations resulting in losses identified are:

1. violation in paying remuneration to officials, including supplements, bonuses, extra payments in greater amount as allowed by law
2. violation of prohibition provided by law to purchase a property or a service for an increased price
3. rent discounts granted to individuals in cases where it is not permitted by law

Operating the new element of jurisdictional power serves the **twofold purpose of individual and general prevention.**

On the one hand, the audited entities and individuals that have committed a violation are approached to remedy the non-compliance or unlawful act which caused the losses.

On the other hand, this new legal function and the publicity surrounding its application helps to deter other persons in authority from engaging in unlawful acts.

For example, **the first case when the SAI of Latvia exercised its jurisdictional power garnered considerable press coverage**, highlighting both the work of the SAI of Latvia in general and more specifically - the new function.

The **SAI of Latvia is currently reviewing the data on the implementation of this function** and, along with the consideration of faced challenges and benefits to society – intends to analyse the effectiveness of implementation.

This review will be presented to the Saeima (Parliament of Latvia) and it will take stock of the specific savings gained from this function, as well as consider other benefits that are less tangible, such as awareness raising and prevention.

If you want more information please [the SAI of Latvia](#).

Silvija Nora Kalniņš, Head of Strategy and International Relations Division

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State Audit Office
Republic of Latvia

100 YEARS
OF AUDIT STRENGTH

INNOVATIONS

This newsletter is published by the Project Group "Innovations in EUROSAI" and is part of EUROSAI's strategic goal 1 (SG1), which aims to **support effective, innovative and relevant audits by promoting and facilitating professional cooperation among European SAIs.**

It was originally driven by the German and Lithuanian SAIs, and its [first issue](#) was released in December 2018.

The French SAI volunteered to take over in December 2022 and published the [issue #7 in July 2023](#) and the [issue #8 in December 2023](#).

This #9 issue is delivered to you with an editorial purpose wishing to always offer readers the most **useful and operational content** possible.

Three main goals are set, and every willing SAI is welcome to contribute to their achievements:

Our next issue, scheduled for Winter 2024, will be focusing on the following theme: "**How SAIs are dealing with climate change**".

Each SAI will soon receive a call for contribution with relevant details on how to join the adventure!

1. Reinforce the concrete and practical dimension by including links and contacts to enable readers to extend their reading in an operational manner.
2. Favour a short format, including an iconography.
3. Diversify contributors to reflect the diversity of our SAIs.

The newsletter is published twice a year (Summer & Winter issue) and each issue is focused on a single topic.

Thanks to the interest of its content and to the involvement of all its contributors, **the Eurosai Innovations newsletter was ranked third** (and first of the project groups) **among the most relevant and useful** of the 20 projects and working groups within Eurosai SG1, by a survey conducted by Eurosai SG1 to evaluate the completed strategic plan.

You can read every issue of the Newsletter on the [Eurosai website](#).



For any information regarding this newsletter, feel free to [contact me](#).

Denis Gettiffe, editor in chief of the EUROSAI Innovations newsletter.