State of israel

OFFICE OF THE STATE COMPTROLLER
AND OMBUDSMAN OF ISRAEL
70 YEARS

EUROSAI
European Organisation of Supreme Audit Institutions

ASOSAI
Asian Organization of Supreme Audit Institutions

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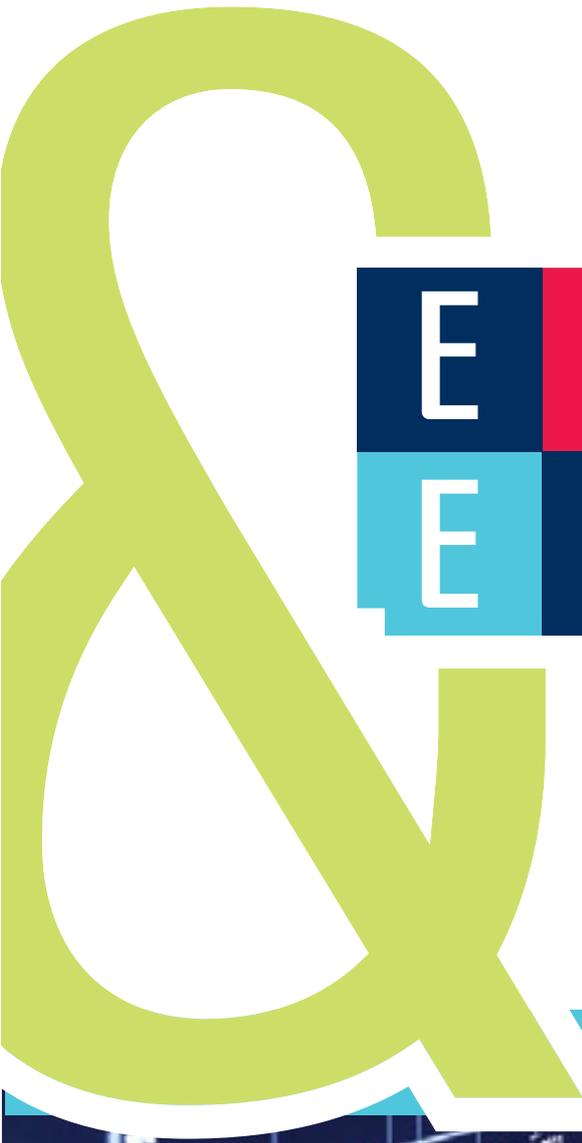
PROGRAM

EMERGING ISSUES & EMERGENCY SITUATIONS

III EUROSAI-ASOSAI Joint Conference
ISRAEL, 10-14 March 2019

Welcome to the III EUROSAI ASOSAI - Joint Conference

In August 2018, SAI Israel launched its 70th year celebrations. In July 2019, Judge (Ret.) Joseph H. Shapira will conclude his seven-year term as the State Comptroller and Ombudsman of Israel. Combine these two milestones with the fact that SAI Israel is an active member of both EUROSAI and ASOSAI, and you too will arrive at the conclusion that there is no better place and time for the III EUROSAI–ASOSAI Joint Conference than Israel.

The Theme of the Conference: "Emerging Issues and Emergency Situations"

We live in a fast-changing reality where Emerging Issues and Emergency Situations continually disrupt our lives and affect our nations and our societies. We are witnessing rapid and radical fluctuations throughout the world: the collapse of nations and regimes; the advent of new national and international challenges; and the deepening of global connectedness, with more and more people constantly online, which increases the risk of cyberattacks, threatening the very core of our democracies. Today, natural disasters have a greater effect due to our digital dependency. Economies and social structures are deeply challenged, finding it impossible to take anything for granted or adhere to long-term financial plans; and more. This is revolution, not evolution. These changes are reshaping our society and the relationships between the individual, the community and the State. **To remain relevant and effective, we SAIs must respond quickly and make sure we are prepared to audit and examine our nations' readiness to deal with the different aspects of today's Emerging Issues and Emergency Situations**. Accordingly, the EUROSAI Governing Board has decided to promote professional discussion concerning audit and Emerging Issues, and as a member of the EUROSAI Governing Board, NAO Finland is holding the portfolio "Emerging Issues and Forward Thinking" since the EUROSAI X Congress in Istanbul in May 2017.

The III EUROSAI–ASOSAI Joint Conference seamlessly joins this movement and will engage intensively in Emerging Issues and Emergency Situations. The theme of the conference encompasses many important sub-themes:

- Theme I: Emergency Situations - sub-themes include: preparations for natural disasters (earthquakes, wildfires, tsunamis, etc.); disaster management; coping with terror attacks; cyber security threats and more.

- Theme II: Emerging Issues -sub-themes include: dealing with the challenges of migration and refugees; aging populations; pensions; UN sustainable development goals (SDGs); digitalisation, blockchains, big data and more.

We invite you to join us at this
unique inter-regional knowledge sharing experience!

CONFERENCE PROGRAM

SUNDAY 10 MARCH

7:00 PM - 9:00 PM	Beit Shmuel	**Welcoming Reception** Cocktail - "Streets of Israel buffet" Welcoming remarks Israeli dance show (Dress code: Smart Casual or Traditional Dress; Accompanying Persons are welcome)

MONDAY 11 MARCH

9:00 AM	The Van Leer Institute	**Opening Plenary Session** Welcome Greetings - State Comptroller and Ombudsman of Israel, Judge (Ret.) Joseph H. Shapira Opening remarks - 1st Vice-President of EUROSAI - President of SAI Czech Republic, Mr. Miloslav Kala Opening remarks - Chair of ASOSAI - Deputy Auditor General of SAI Vietnam, Mr. Doan Xuan Tien **Keynote Speaker: "Challenges of the Global Technology-Driven Economy" - Prof. Eugene Kandel**
10:30 AM		Morning Break
11:00 AM	The Van Leer Institute	**Working Session - 1st Round**
12:30 PM	The Van Leer Institute	Lunch
1:30 PM	The Van Leer Institute	**Special Plenary Session - Presentations by Heads of SAIs**
3:00 PM	The Van Leer Institute	Afternoon Break
3:30 PM	The Van Leer Institute	**Keynote Speaker: "Preparing for Cyber Emergency"- Prof. Eviatar Matanya**
8:15 PM - 10:00 PM	Jerusalem	**"Tasting Jerusalem" - A special evening tour in Jerusalem, including a light dinner** (Dress code: Casual; Accompanying Persons are welcome)

TUESDAY 12 MARCH

8:30 AM	The Van Leer Institute	**Working Session - 2nd Round**
10:00 AM	The Van Leer Institute	Morning Break
10:30 AM	The Van Leer Institute	**Working Session - 3rd Round**
11:00 AM	The Residence of the President of Israel	**Formal Meeting with the President of the State of Israel** (According to the rules of the President's Protocol the meeting is open only for **Heads of SAIs**)
12:00 PM	The Van Leer Institute	Lunch
1:00 PM	The Van Leer Institute	**Conference's Photo**
1:15 PM	The Van Leer Institute	**Keynote Speaker: "Confronting Immerging Issues - Government Incentives to Stimulate Innovation - The Start-up Nation for the Next Generation" - Dr. Ami Appelbaum**

TUESDAY 12 MARCH

2:00 PM	The Van Leer Institute	**Closing Plenary Session** Concluding remarks - Secretary General of EUROSAI - President of SAI Spain, Ms. María José de la Fuente y de la Calle Concluding remarks - Secretary General of ASOSAI -Auditor General of SAI China, Mrs. Hu Zejun (by video) Closing Remarks - Director General of SAI Israel, Mr. Elie Mersel
2:30 PM - 6:00 PM	Jerusalem	**Tour of the Old City of Jerusalem** (Accompanying Persons are welcome)
8:30 PM - 10:30 PM	The Orient Hotel	**Formal Dinner** Closing remarks - State Comptroller and Ombudsman of Israel, Judge (Ret.) Joseph H. Shapira **Closing Keynote Speaker: "21st Century Mega Trends" - Prof. David Passig** (Dress code: Business formal or Traditional Dress; Accompanying persons are welcome)

WEDNESDAY 13 MARCH

Dress code: Smart casual

| 9:00 AM	Ben-Gurion Airport	**Professional Visit - Aviation Security: Current Challenges and Trends** (Israel Airports Authority)
12:00 PM	Noor Restaurant (Jaffa)	Lunch
2:00 PM - 5:00 PM	Peres Center for Peace and Innovation	**Professional Visit - Israel's Innovation Centre** (Heads of Delegations only)
	Sorek Desalination Plant & Dan Region Wastewater Treatment Plant ("Shafdan")	**Professional Visit - The Water Challenge - Desalination; Wastewater Treatment and Reclamation**
Free Evening		

THURSDAY 14 MARCH

Dead Sea Tour

8:00 AM - 6:00 PM	Dead Sea	**Complimentary Tour to the Dead Sea + Lunch**

Tel-Aviv Tour

9:00 AM - 5:00 PM	Tel-Aviv	**Complimentary Tour to Tel-Aviv + Lunch**
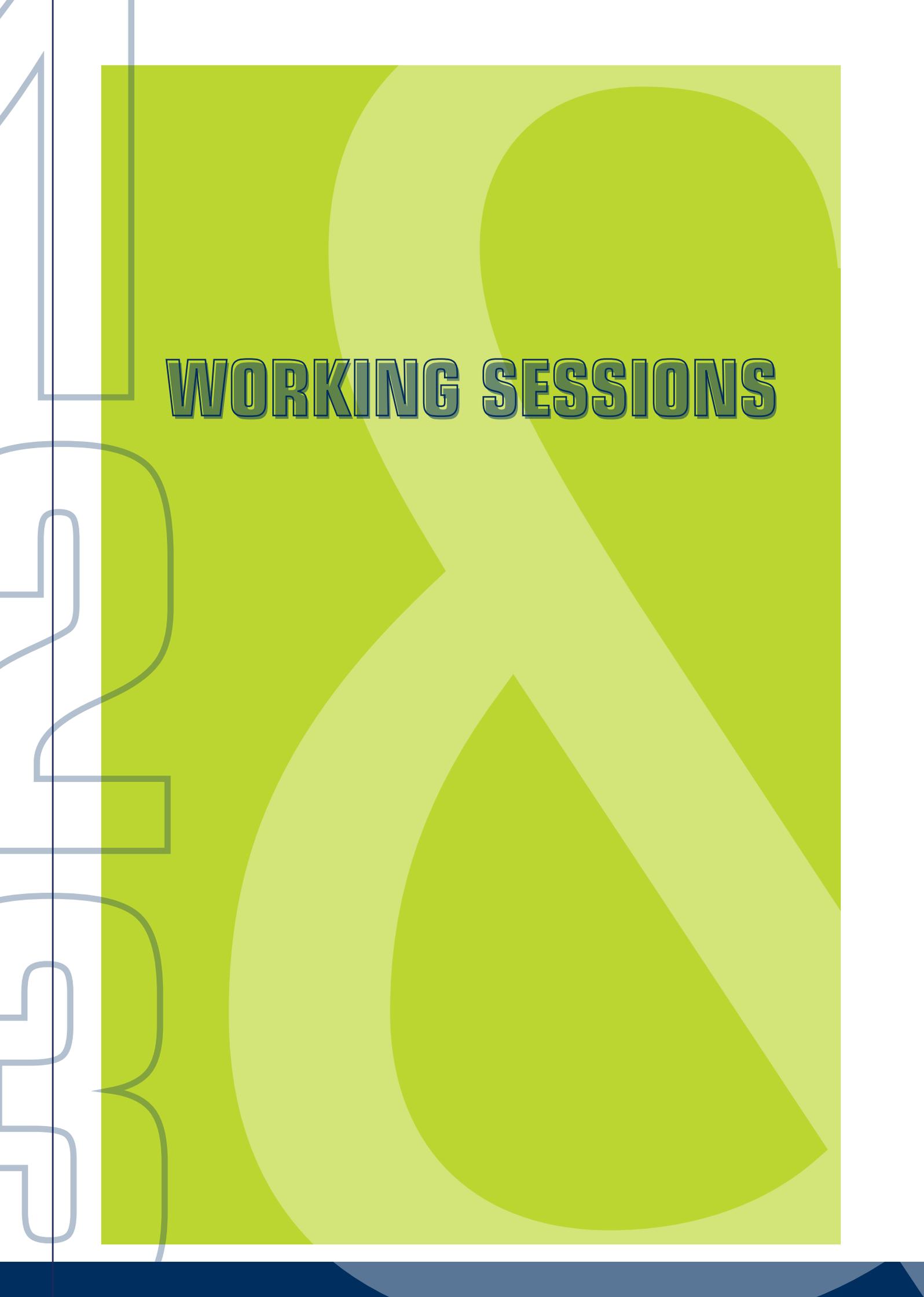
WORKING SESSIONS

MONDAY 11 MARCH 11:00 AM

Audit Data Analysis in the Big Data Era **(SAI China)**

In the big data era, data handled by SAIs has increased dramatically in volume and variety. In many cases, an SAI has to handle terabytes of data in unstructured format. This situation can greatly affect the efficiency of audit practice and performance of SAIs. The up-to-date data analysis techniques such as data mining and artificial intelligence have shown their value in many areas. SAIs, however, are still in the early stages of applying these advanced techniques in the big data era. In this workshop, we aim to share different opinions and the best practices of audit data analysis among SAIs, and try to produce a summary report on the implementation of audit data analysis in the big data era.

Real Time Audit in Emergency Situations - A Double Challenge **(SAI Israel)**

The workshop will focus on the many challenges that auditors have to face when dealing with real-time audit, in particular in regard to complex "Emerging Issues & Emergency Situations". We will give examples from the history of the State Comptroller of Israel to illustrate these challenges and we will also discuss the advantages of this type of audit and the risks that have to be taken into account.

Challenges and Solutions: How to Improve the Contribution of SAIs to Making the UN Sustainable Development Goals (SDGs) Realizable Through Auditing of Disaster Risk Reduction (DRR) **(SAI Turkey)**

Today, disasters are occurring more frequently than in the past and at a much higher level of intensity. Since the second half of the 1990s, the attention of the international community has been focusing on reducing disaster risks. To reduce the devastating impact of disasters, international policies have been set under the leadership of the United Nations (UN). In parallel with these developments, INTOSAI decided to contribute its collective auditing experience to the international community to enhance accountability for and transparency of disaster-related aid. In this framework, the ISSAI 5510 was prepared and endorsed in 2013. In this session, the participant SAIs will share their experiences and assess how to improve the contribution of SAIs to making the UN Sustainable Development Goals (SDGs) realizable in the field of DRR as well as underscore the challenges faced and solutions offered in practice. Additionally, the contribution of cooperation among SAIs to improving the quality of SAIs' outputs will be discussed.

Workforce 2030 – Is Your Country Prepared? **(SAI Israel)**

The OECD, ILO, McKinsey and other organizations and companies calculate that due to global, technological and demographic changes, in the coming years and decades, the world will experience major transitions in the workforce (possibly on a scale not seen since the transition of the labor force out of agriculture in the early 1900s in the US and Europe and more recently in China). About 50% of jobs are at risk of being automated (some will disappear; some will change). By the year 2030, some 400–800 million individuals around the world could be displaced by automation and will need to find new jobs. Nevertheless, global, technological and demographic changes will also create opportunities for new, nonautomated jobs. It is important that countries strengthen the resilience and adaptability of labor markets, so that workers can manage the transition with the least possible disruption, while maximising the potential benefits.

Special session - Open Mic

- **European Court of Auditors: Auditing Cybersecurity Policies and Measures** – Cybersecurity involves the prevention, detection and response to cyber incidents. The impact of a serious attack could cost the world economy more than 100 billion euro. Cybersecurity is a growing concern and is the subject of new political, legislative and financial initiatives. Relatively few cyber-related audits have been published by SAIs. SAIs should and must increasingly analyse the new policies and instruments, identify the risks, develop audit approaches and build the capacity and skillsets to audit this area.

- **SAI India: Initiatives in IT Audit – WGITA & SAI India** – The Comptroller and Auditor General of India, as Chair of WGITA, has been instrumental in channelling the efforts of the Working Group in providing the required support to member SAIs in developing their knowledge and skills in the use and audit of Information Technology. WGITA has undertaken many projects as part of its triennial plan and these projects have resulted in development of numerous guidebooks both under IFPP as well as outside IFPP. To name a few, Guidance for IT Audit, Guidance for IT Security Audit and IT Audit Handbook. Guidelines for Data Analytics is currently being developed. iCISA has been designated as a Global Training Facility of the WGITA and will open up its training facility to the INTOSAI community with a Global Curriculum to cater to capacity building activities in the field of IT Audit after XXIII INCOSAI. Asides from WGITA, SAI India has also taken huge strides in audit of big data and has created different datasets as a standard business intelligence model for data analytics. SAI India has also amassed broad expertise in audit of e-governance initiatives.

- **SAI Germany: Centralised IT and the Myth of Thereby Improved IT Security** – Digitalisation of the federal administration and the ongoing centralisation of the federal IT necessitate intensifying of audit work in the field of IT security. This is especially important in the perimeter protection of the data communication network, which must be tightly scrutinised when there is a focal spot displacement to the central IT providers. This presentation will give a brief insight into the audit strategy of the German SAI concerning IT security.

- **SAI Hungary: Digitalization is a Tool, Not a Goal – SAO's Digital Switchover** – Due to changes in the field of digitalization, SAIs are faced with many new challenges. The SAO of Hungary would like to offer a response to these challenges in the form of long-term IT strategy including a long-term digital vision. The SAO's digital switchover programme is supported by a systematic planning procedure by the SAO of Hungary.

- **SAI India: Digital Audit Report** – The Comptroller and Auditor General of India tabled his first Digital Audit Report in parliament on January 8, 2019: Report no. 16 of 2018 – Performance Audit of Working of Inland Container Depots and Container Freight Stations. The report is only available in an electronic version – CDs and online. No paper report was presented, which forced the Indian parliament to amend provisions regarding tabling reports. This digital report conforms with India's Information Technology Act, 2000 and has interactive data visualization with the option of downloading the relevant data.

- **SAI Germany: D³ Readiness** – The challenges of the next decade for the German SAI are the three big Ds: digitalisation, data management and data analysis. This short presentation describes the lines of action the German SAI will follow to reach D³-readiness both in its audits and its own administration.

- **SAI Russia – The role of SAIs in the achievement of national priorities and goals** –SAIs' activities are shifting from basic financial audit and compliance audit functions to strategic and integrated approaches to public audit. SAIs could add significant value not only by retrospective detection of violations and deficiencies but also by complementing audit with a forward-looking approach that allows SAIs to harness the full potential to nudge governments to greater transparency and accountability. The role of SAIs in promoting the achievement of national goals also means identification of the causes of bad governance and enhancement of better governance by strategic and integrated approaches to audit and advisory activities.

EUROSAI Emerging Issues Workshop **(SAI Finland)**

The workshop will focus on how SAIs can raise their awareness of emerging issues relevant to audit work. We will also discuss the results from the emerging issues web-based dialogue (which was addressed to the EUROSAI community in September 2018). Clearly, the SAIs are very aware of the emerging issues and the uncertainty of the future, as well as related needs regarding strategic planning. The key for succeeding in the future is to move from good plans and reflections to more concrete actions. The session will be participatory and participants are encouraged to brainstorm in advance regarding what they see as key success factors when it comes to changing the environments around us.

National Emergency Management – The Israeli Case **(SAI Israel and National Emergency Authority (NEA))**

The emergency management structure in the State of Israel and its chain of command in handling emergency events such as hazardous material releases, fires, earthquakes and a tsunami, as well as wartime situations, including operational continuity of the national economy and support to the population. We will present Israel's emergency management structure and dilemmas facing auditing. This is a fascinating and most important domain.

Getting the Most Out of Information Technologies (IT): Opportunities and Challenges **(SAI Spain)**

Nowadays, IT plays a key role in every organization worldwide as a tool to improve and optimize work and communication flow. The use of IT within SAIs centers, at a minimum, on three main areas: information exchange with third parties (auditees, public managers, Parliament, etc.), internal workflows and audit work. At the same time, IT poses some challenges in the near future in terms of guaranteeing information security, having the appropriate resources to handle the projects needed in this field or being able to keep up-to-date, among others. The discussion will focus on identifying foreseen problems and challenges for SAIs in this particular area.

How Can a One-Headed Person Wear Two Hats at the Same Time? On Ombudsman & Audit Mutual Working Relations **(SAI Israel)**

How can a one-headed person wear two hats at the same time? We invite you to enter the world of the Office of the State Comptroller and Ombudsman of

Israel, which is one of its kind in the world. The State Comptroller of Israel, who is also the National Ombudsman, performs his dual functions through two channels – the State Audit and the Office of the Ombudsman. Come and receive ideas from the Israeli experience about how to enhance the efficacy of audit with the assistance of the National Ombudsman of your country. Hear, for example, how auditors make use of complaints of the elderly or of people with disabilities, received by the Office of the Ombudsman, in order to pinpoint defects in the work of the public authorities and gain directions for state audit. We will also be happy to share with you the ways in which the Israeli Ombudsman gives protection to whistleblowers and demonstrate how this protection is beneficial to the work of state audit. The workshop will be conducted in an unconventional and interesting manner and will expose the participants to the Israeli model by different and varied means.

Special session - Open Mic

- **European Court of Auditors: Foresight Task Force** – Many public sector organisations are facing the challenge of having to make decisions today on behalf of a highly unpredictable future. The methodology for ensuring that today's decisions take account of the future is known as future-proofing or foresight. It covers methods and approaches that take volatility and uncertainty as their starting point, and explores possible and probable futures, generating insights that enable transformative actions. It is also important for SAIs to be future-proof.

- **SAI Poland: Audit of the Sustainable Development Goals in Poland** – The INTOSAI Development Initiative (IDI), in collaboration with the Knowledge Sharing Committee (KSC) of the International Organization of Supreme Audit Institutions (INTOSAI), United Nations Department of Social and Economic Affairs (UNDESA) and other partners, launched a capacity development programme on "Auditing SDGs" in 2016. The programme is a contribution to INTOSAI's efforts in supporting the contribution of SAIs to the SDGs. The main objective of the programme is to support SAIs in their performance of high quality audits of SDGs. More than 70 SAIs from six INTOSAI regions are currently participating in the cooperative audit. The Supreme Audit Office of Poland has audited the new development model for Poland, outlined in the Strategy for Responsible Development, to determine whether it meets the expectations formulated in the 2030 Agenda and how the public administration is prepared to implement, coordinate, and monitor the Agenda.

- **SAI Vietnam: SAI Vietnam's Experience on Performance Audit and Auditing the Implementation of SDGs** – We will present general information on conducting performance audit in Vietnam and SAI Vietnam's experience on performance audit, including auditing the implementation of SDGs.

- **SAI Ukraine: The Experience of SAI Ukraine in Promoting Achievement of the Sustainable Development Goals on Poverty Reduction in Accordance with the European Social Charter** – At the UN Sustainable Development Summit 2015, the leaders of 193 countries of the world adopted 17 goals, among which the first was "No Poverty". After Ukraine ratified the European Social Charter in 2006, which charter included, among the other issues, the right to protection against poverty and social exclusion, the Poverty Reduction Strategy was adopted at the national level. This strategy determined in particular: prevention of poverty and social exclusion among internally displaced persons, to be carried out in accordance with the Comprehensive State Program on Support, Social Adaptation and Reintegration of Ukrainian Citizens, who Migrated from the Temporarily Occupied Territory of Ukraine and Areas of Anti-Terrorist Operation to other Regions of Ukraine, ensuring access of the population to social services regardless of their place of residence, and minimization of risks of social exclusion of the rural population.

- **SAI China: Real-time Audit of the Implementation of National Major Policy Measures in Three Tough Battles** – Currently, the Chinese government is taking three tough steps – averting and defusing major risks, targeting poverty alleviation and implementing pollution control for sustainable development. To support these actions, CNAO carries out real-time audit of the implementation of National Major Policy Measures, to supervise and advance implementation of the above policy measures relating to preventing major risks, poverty alleviation and pollution control. Regarding implementation of policy measures relating to preventing major risks, CNAO has primarily paid attention to the government's explicit and implicit debts, non-performing loans and off-balance sheet operation of state-owned financial institutions. Regarding implementation of policy measures relating to poverty alleviation, CNAO has primarily focused on the utilization effects of funds and execution performance of policies. Regarding implementation of policy measures relating to pollution control, CNAO has primarily paid attention to the sources of the pollution and the release of major pollutants.

- **European Court of Auditors: Audit of Emergency Situations Related to Migration and Asylu**m – Migration policies cover a wide range of issues such as mobility, irregular migration, migration and development or international protection. These policies involve complex issues such as legal migration and well-managed mobility, preventing and combating irregular migration and eradicating trafficking in human beings, maximising the development impact of migration, etc. Policies are often implemented through a variety of instruments such as political, legal and financial instruments. This complexity along with the emergency factor is challenging for auditors.

Why wait? Facilitating Audits on Emerging Issues (SAI Netherlands)

SAIs want to be a relevant partner to their primary stakeholders: Parliament, government and citizens. The Netherlands Court of Audit has developed several processes and products to respond to emerging issues (either in society or in parliament) and thus have a greater impact on government spending. The aim is to provide parliament with timely, useful and trustworthy information to ensure better decision-making. An example is the upcoming Brexit. This has not occurred yet, but parliament needs to be informed on the implications and counter-measures the Dutch government has taken. In this workshop, we will look at several emerging issues and what the implications for audit, the process (from start to publication and evaluation) and the involvement of stakeholders.

The State's Handling of In-Home Care for the Elderly – With the Aid of "Public Participation" Processes (SAI Israel and "Sheatufim" – Strategies for Social Impact)

The rise in the number of elderly individuals in Israel is one of the highest in the world. In 2035, it is predicted that the portion of older adults will reach about 14% of the entire population, with the majority suffering from physical problems and dependent on others for help in carrying out daily activities. During 2016, the Office of the State Comptroller examined the State's handling of in-home nursing care for the elderly, the quality of this care, its oversight and the burden the care places on family members. As part of the audit, we used the "public participation" platform to highlight the difficulties and challenges with which the older adults and their families grapple. As part of the workshop, we will present the dilemma, solutions and joint work of the audit team and the public participation team that acted together during the audit's fieldwork stage. We will present the participation tools that were used and the way that the insights and findings from the joint work were integrated into the audit work and the audit report.

To allow you to practice what is covered in the workshop, please bring your mobile phones with you.

Jurisdictional Powers of SAIs to Meet Citizens' Expectations About Individual Responsibility in Public Funds Management (SAI France)

Jurisdictional SAIs have specific tools to investigate irregularities or mismanagement in the use of public funds, to identify the responsibilities of individual managers' or public accountants' misconduct, and to sanction offenders with a variety of jurisdictional decisions (fines, reimbursement, publication of decisions, measures regarding the position or career of the malefactors). Participating jurisdictional SAIs will present details of how they manage the issue. Interested non-jurisdictional SAIs our invited to ask questions.

Increase in Life Expectancy and Pension Plans – Challenges for SAIs (SAI Israel)

Israel's institutionalized pension includes three tiers. The first, national insurance, provides a minimal pension to every citizen in the State of Israel through the National Insurance Institute of Israel (NIII). The second, a labor pension, includes defined benefits (DB) (mainly in the public sector) and defined contributions (DC) (in the public and in private sectors). The third tier is based on private savings. The increase in life expectancy imposes a major challenge in ensuring that pension plans enable the retirees to live in dignity at time of retirement.

We will present major findings regarding life expectancy forecasting methodologies and bias in defined benefits government pension plans' mortality calculations, which can influence pension payments; and major findings regarding effectiveness of regulatory intervention in market failures in the pension arena. The issues examined are global. Sharing of knowledge and experience brought by participants regarding the pension plans and their audit at their home countries will enhance the ability of the SAIs to audit the field in the future.

Special session - Open Mic

- SAI Japan: Audit of Disaster Management in Japan – We would like to share our experience on audit of disaster management including a case study of our audit about implementation of reconstruction and rehabilitation projects after the Great East Japan Earthquake.

- SAI Poland: Disaster Management in Poland in the Light of the Activities of the Polish SAI – A synopsis of the Polish catastrophe and disaster management system will be presented including a discussion of rescue operations, first aid provision and the reconstruction phase. Participants will learn about the experiences of the Supreme Audit Office of Poland (NIK) in auditing this area, illustrated with chosen audits carried out in recent years.

- **SAI Ukraine: SAI's Role and Capabilities in Increasing Population Safety from Disasters** – The ISSAI 5500 specifies that governments must be accountable to their parliaments and citizens in matters of providing and receiving disaster relief. SAIs play a central role in ensuring accountability of governments. Through the audit of preparedness and disaster relief, SAIs can help to limit the effects of natural disasters and improve the effectiveness, efficiency and effectiveness of such assistance. In the past 10 years, the Accounting Chamber of Ukraine has conducted about 40 audits in the area of prevention and elimination of the consequences of catastrophes, both at the national and international levels.

- **SAI Vietnam: SAI Vietnam's Experience on Environmental Auditing** – The talk will focus on environmental issues that Vietnam is facing; SAI Vietnam's experience in environmental audit; difficulties in carrying out environmental audit and methods for overcoming these challenges.

- **SAI Bulgaria: The New Challenges the BNAO is Facing Require New Approaches** – The theme of the presentation concerns emerging issues. The main objective of the presentation is to present and describe these and similar issues in Bulgaria, the approach the BNAO has taken to deal with them and the challenges, which have not yet been overcome.

- **SAI Italy: The Italian Experience in Auditing Disasters and Catastrophes** – The number of billion-euro disasters has indeed been increasing over time in Italy. Monitoring, forecasting and risk prevention activities, as well as activities for post-emergency, operative interventions, emergency management, prompt recovery and reconstruction of places, are essential and money-consuming. The system is complex, as responsibilities in the activities of forecasting, prevention, relief and overcoming emergency situations are assigned to several public bodies and operative structures. The above are predictable playing fields for misuse and waste of public money, irregularities and corruption. Accordingly, the Corte dei conti carries out: (i) ex ante audits to assess the lawfulness of public procurements; (ii) performance audits to monitor the correctness of financial flows, verify that costs are measured accurately and control the effectiveness and efficiency of the management of resources; (iii) assessment of administrative and accounting liabilities for any damage caused to the State by fraud or gross negligence.

- SAI Israel: Auditing Authorities' Preparation Activities in Face of Large Scale Fires – During November 2016, major fires broke out throughout Israel, some of the worst in the country's history, and only surpassed by the great fire on Mount Carmel in 2010. The fires, some of them arson, continued for about a week. They affected populated areas, and for the first time, hit residential neighbourhoods in a large city – Haifa, where tens of thousands of people live. In total, 41 square kilometres of forest and groves were burned, 1,900 homes were damaged, 580 of them burned, and 68,000 people were ordered to leave their homes. Following the fire event, the Office of the State Comptroller of Israel audited the local authorities' preparedness for large-scale fires, and authorities' conduct during these fires. The audit was carried out in the local authorities that were affected, in the relevant government ministries and in the emergency management authorities. In the presentation, we will present the main findings, deficiencies and recommendations that emerged from this important audit report.

SPECIAL PLENARY SESSION – PRESENTATION BY HEADS OF SAIS
Monday, 11 March, 2019

Auditor General of Finland, Ms. Tytti Yli-Viikari (SAI Finland): Emerging issues - need for correct mindsets and concrete actions when implementing change

In EUROSAI Emerging Issues dialogue many participants raise the technological development as the top priority of the emerging issues. Many SAIs are wondering how and where do we start? Which way to go? We need new skills and tools - how do we get them? However, it is not enough to educate the staff or search for new employees with IT skills (cybersecurity and audit) and employees with data analysis skills. In addition to this, an innovative and creative mindset of auditors is necessary. In order to implement the change efficiently, SAIs will need to focus on developing their working methods, methodology and soft skills such as communication and social interaction, teamwork. Auditors need new ways of working (teamwork, networking, customer-centricity, dialogue) support the good use of new technical skills.

President of the Portuguese Court of Auditors, Mr. Vítor Caldeira (SAI Portugal): How Are We Dealing with Ethics in a Digital World?

How are we dealing with ethics in a digital world? Ethics are no longer a long-term issue that changes slightly every 10 or 20 years. SAIs are already dealing, across the world, with problems related to human and social rights. Considering ethics in a technological and network environment demands a permanent and systematic approach to one of the most relevant issues of our times: privacy versus efficiency. Giving an stimulating speech on this matter could contribute to raising awareness of SAIs to the complexity of this unavoidable matter.

Chairman of the Board of Audit and Inspection of Korea, Mr. Choe Jaehyeong (SAI Korea): Audit of the Management of the Elderly with Dementia

In 2017, the SAI Korea conducted a performance audit of the Ministry of Health and Welfare to check whether the Ministry's programs for providing necessary medical welfare to the elderly in Korea was operating properly. The objectives of this audit were to see whether: 1. The elderly with dementia were provided with proper medical welfare by the government; and 2. the public certification system for senior facilities was being managed properly. The BAI found that the Ministry failed not only to provide the elderly people with medical care for dementia both to detect and manage it, but failed to implement the certification system for senior facilities as well.

Auditor General of Estonia, Mr. Janar Holm (SAI Estonia): E-governance and Digitalization in the Public Sector

Digital public services as part of citizens' daily lives; challenges for SAIs in auditing digital public services (data sharing and accessibility, cyber hygiene and security); digitalization as an opportunity to improve the work of SAIs.

Auditor General of Georgia, Mr Erekle Mekvabishvili (SAI Georgia): State Audit Office of Georgia Approaches Towards Emerging IT Audit and Internal Information Security Developments

The State Audit Office of Georgia supports management of public finances and improvement of public services by adhering to principles of effectiveness and accountability. As an independent institution, the SAOG assists Parliament in government oversight. Across financial, compliance, performance, and IT audits, based on international auditing standards, SAOG creates value for society through comprehensive analysis, respective findings, recommendations and impact assessment. Having overviewed its mission, and how the SAOG addresses the emerging issues, the SAOG will discuss its IT audit development roadmap, its impact on external audit work, and approaches towards SAOG's internal information security, and cybersecurity.

Auditor General of the Republic of Lithuania, Dr. Arûnas Dulkys (SAI Lithuania): Lithuania is Among the Fastest Shrinking Countries in the World - Are We Ready for these Challenges?

Demographic developments in Lithuania have completely changed since the early 1990s. Following that point of time, there has been a shift in the population age structure and all vital demographic processes. A rapid decrease in the country's population and a changing age structure, occurring over more than two decades, have created essential preconditions for a fast demographic contraction by the middle of this century and even in the longer term. Lithuania is among the fastest demographically shrinking countries in the world. The scale of emigration is also very high, and is not declining, whereas the birth rates are extremely low – considerably behind the level that can ensure a generational change. Are we ready for challenges facing our country, our state budget, health, social security systems, and the labour market?

KEYNOTE SPEAKERS

Professor Eugene Kandel

"Challenges of the Global Technology-Driven Economy"

Professor Eugene Kandel is the CEO of Start-Up Nation Central, a non-profit organization dedicated to strengthening Israel's innovation ecosystem and connecting world business, governments, and NGO leaders to the people and technologies in Israel that can help them solve their most pressing problems.

Between 2009 and 2015, Professor Kandel served as the Head of the National Economic Council and as Economic Adviser to the Prime Minister, and played a central role in all the major decisions on economic policy.

Professo Kandel is the Emil Spyer Professor of Economics and Finance at the Hebrew University in Jerusalem. He holds a BA and an MA from the Hebrew University, and an MBA and a PhD in Economics from the Graduate School of Business at the University of Chicago. Professor Kandel's primary area of expertise is financial markets and financial intermediaries, and his research has been published in various world-leading finance and economics journals. His research was instrumental in the 1997 redesign of the Nasdaq trading rules

Professor Eviatar Matania

"Preparing for Cyber Emergencies"

Professor Eviatar Matania is a professor at the School of Political Science, Government and International Affairs at Tel Aviv University, and the Head of the School's Security Studies program. He is also an Adjunct Professor at Oxford University's Blavatnik School of Government, where he convenes the Cyber Module.

Professor Matania was the founder and former Director General of the Israel National Cyber Directorate (INCD) in the Office of the Prime Minister of Israel, where he reported directly to the Prime Minister, and was responsible for Israel's overall cyber strategy, policy and implementation thereof, to defend the Israeli civilian sector. On 31 December 2017, he completed his six-year term.

Prior to that, Professor Matania held professional and leadership roles in Israel's defense R&D and high-tech communities. Professor Matania holds a B.Sc. in Physics and Mathematics (Hebrew University of Jerusalem), an M.Sc. in Mathematics with expertise in Game Theory (Tel Aviv University), and a Ph.D. in Judgment and Decision Making (Hebrew University of Jerusalem).

Professor Matania has been a thought leader in policies of technologies—from both national and organizational perspectives—cyber strategies and national security issues, participating in the foremost international fora, and engaged by leading global companies, by top league universities (Harvard Kennedy School, Columbia SIPA, George Washington University), as well as by top government officials and formal committees (such as the US Senate Committees and Sub-Committees).

Dr. Ami Appelbaum

"Confronting Emerging Issues – Government Incentives to Stimulate Innovation – The Start-Up Nation for the Next Generation"

Dr. Ami Appelbaum is the Chief Scientist and Chairman of the Board of Israel Innovation Authority (IIA). Dr. Appelbaum has more than 36 years' experience in research, development and senior level management in the field of semiconductors. Prior to his current job as Chief Scientist, for 22 years Dr. Appelbaum held numerous executive positions at KLA Tencor, a $15.6B Market Cap company and world leader in the business of capital equipment for the semiconductor industry, based in the Silicon Valley, CA. Dr. Ami Appelbaum's most recent position there was Corporate Senior Vice President and President of KLA Tencor Israel.

Dr. Appelbaum has filled positions such as General Manager of the startup Gallium Arsenide Diodes (GAD), in Israel. VP Operations and Program Manager at Semiconductor Devices (SCD) in Israel, manager of semiconductor lasers and detector development at Rockwell International in Richardson, Texas and Newbury Park, California and was a Member of the Technical Staff (MTS) at AT&T Bell Labs in Murray Hill, New Jersey (US). Dr. Appelbaum received his Doctorate and Master degrees from the Technion – Israel Institute of Technology in Haifa in 1983 and 1980, respectively, and his engineering undergraduate degree from Ben Gurion University of the Negev in Beer Sheba in 1977, all in the field of materials engineering. Dr. Appelbaum is the author and co-author of more than 50 scientific and technical publications, and holds seven patents in the field of semiconductor equipment and processing

Professor David Passig

"21st Century Mega Trends"

Professor David Passig is a futurist, lecturer and consultant who specializes in technological, social and educational futures. He holds a Ph.D. in Future Studies from the University of Minnesota in Minneapolis, USA.

Professor Passig is a faculty member of the Graduate School of Education of Bar-Ilan University, Ramat Gan, Israel, where he teaches systems theories, future methodologies, technological, social and educational futures.

He heads the Graduate Program in Information & Communication Technologies (ICT) as well as the Virtual Reality Laboratory.

Professor Passig has consulted for many institutes and companies, and has been a director of his own company. He has consulted with entities in Israel, Asia, Europe and North America. He lectures in colleges, universities, professional associations, government and financial entities.

PROFESSIONAL TOUR

Wednesday, 13 March, 2019

Aviation Security: Current Challenges and Trends
(Israel Airports Authority – Ben Gurion Airport)

The Israel Airports Authority (IAA) manages, maintains and develops Ben Gurion International Airport as well as Israel's domestic airports and land border crossings. Ben Gurion International Airport is the main gateway to Israel. Over 140 carriers operate at Ben Gurion Airport, flying to 200 destinations worldwide. Passenger traffic has grown by 50% over the last five years. Over 22 million passengers passed through Ben Gurion Airport in 2018, an increase of 10% over 2017. By 2019, we expect Ben Gurion Airport to join the Group 1 Category of Major Airports with over 25 million passengers. A fourth airside concourse was inaugurated in 2018, adding eight boarding bridges. The expansion and development of the main terminal at Ben Gurion Airport continues full speed ahead to meet future growth and increased demand.

Ben Gurion International Airport has a worldwide reputation in the fields of security, operations, cyber security and commercial management. Israel is known as the "start-up nation" and Ben Gurion Airport implements many local security technologies considered "state-of-the-art".

IAA invests a tremendous amount of money and human resources in advanced technologies implemented throughout the airport, covering security, operations, cyber, and management all aimed to provide Ben Gurion Airport's passengers with the highest level of passenger experience. IAA recruits and employs highly skilled and trained employees.

During this fascinating visit to Ben Gurion Airport, IAA experts will guide you through several stations and demonstrate the current challenges of aviation security:

Hold Baggage Screening (HBS) – The innovative HBS system operates as a 100% technological and automatic security check. The system was developed by the IAA in order to improve the service for departing passengers at Ben Gurion Airport;

Cyber Defense Center – Airports around the world have been coping with the growing threat of cyber attacks that might hamper some of their critical systems. The emergence of a hyper-connected model – where passengers in airports have fast internet and digital engagement with airlines and retailers – is increasing the opportunities for cyber criminals to attack. IAA set up a cyber security division four years ago, and, following that, a security operation center (SOC) at Ben Gurion international Airport, which handles cyber security threats 24/7/365. The SOC makes Ben Gurion Airport one of the only major international airports in the world that has such a center on its premises.

Drone and Birds Center – Flight safety solutions available today, such as radar for early detection, are not sufficiently effective in preventing collisions with birds, due to their technological limitations. Unique, advanced flight safety measures, the SPEED-BIRD systems, were provided to Israel's Ben Gurion International Airport for bird, wildlife, and drone early detection. Ben Gurion Airport installed two systems following a lengthy and intensive evaluation process. One system focusses on the ground and locates objects near the runways and taxiways. The second focusses on the airspace and detects birds and drones. The systems operate 24/7 and significantly increase safety during takeoffs and landings

The Innovation Challenge - Israel's Innovation Center (Peres Center for Peace & Innovation) (Heads of Delegations only)

How is it that Israel – a country of 8 million people, only 70 years old, with no natural resources – produces more start-up companies than large, peaceful, and stable nations such as Japan, China, India, Korea, Canada and the UK? We will try to find an answer to this million-dollar question in a fascinating tour of the Peres Center for Peace and Innovation.

The Peres Center for Peace and Innovation, founded in 1996 by the late President of Israel, Shimon Peres, develops and implements impactful and meaningful programs with a focus on promoting a prosperous Israel, nurturing and highlighting Israeli innovation, and paving the way for shared-living among all of Israel's citizens and lasting peace between Israel and its neighbors.

The Israeli Innovation Center is the first and largest visitor's center of its kind. It presents the incredible story of Israel, the "innovation nation", showcases the diverse fields and people behind Israeli innovation, and welcomes visitors from Israel and around the world with the aim of promoting a better future of prosperity and peace. Partners in this journey of innovation include government ministries, multinational corporations, and the start-up community.

At any given moment, there are over 5,000 start-ups in Israel working in the fields of agriculture, water, cyber technology, security, space, mobile, industry, food, smart transportation, clean energy, film, games, medicine, science and research. These are joined by numerous international companies that have established research and development centers in Israel, as well as veteran Israeli companies that never cease innovating and inventing. Every year, a new group of groundbreaking Israeli developments are selected and presented to visitors at the Peres Center for Peace and Innovation.

The Water Challenge - Desalination; Wastewater Treatment and Reclamation (Sorek Desalination Plant, Dan Region Wastewater Treatment Plant ("Shafdan"))

In this fascinating tour we will try to follow Israel's unique water cycle – desalination of seawater for pure drinking water, use of water, purification of water and restoration of water to nature for agricultural use. This tour illustrates how Israel can serve as a model for countries around the world by showing how innovation and technology can address the water shortage challenge. Even with 60 percent of its country comprising desert, Israel has not only solved its water problem – it also has an abundance of water. Israel even supplies water to its neighbors – the Palestinians and Jordan – every day.

Sorek Desalination Plant is the world's largest and most advanced SWRO (seawater reverse osmosis) desalination plant. It sets significant new industry benchmarks in desalination technology, capacity and water cost. It provides clean, potable water for over 1.5 million people, meeting 20% of the municipal water demand in Israel, thus alleviating the country's potable water shortage while minimizing the impact on terrestrial and marine environments.

The Dan Region Wastewater Treatment Plant ("Shafdan") is a complex inter-regional system that collects, treats and reclaims municipal wastewater in high density urban areas and industrial zones. Purification of the wastewater is performed through natural biological processes that bring about the removal and decomposition of organic materials in the water. The Shafdan system was constructed by Igudan Environmental Infrastructure to treat wastewater in the Dan Region and to recycle it into water that can be used for agricultural irrigation for all types of crops in Israel, without limitation. Today, residents of the Dan Region, which now number about 2.5 million persons, benefit from Shafdan's water purification and recycling services. Next to the National Water Carrier, the Shafdan system has become the largest water producer in Israel from a single source and the most advanced system of its kind in the eastern Mediterranean Basin. The treated wastewater is sent to the Negev Desert and contributes to its development. More than 60% of agriculture in the Negev is irrigated by Shafdan water.

ACCOMPANYING PERSONS' PROGRAM

SUNDAY 10 MARCH

7:00 PM - 9:00 PM	Beit Shmuel	**Welcoming Reception** Cocktail - "Streets of Israel buffet" Welcoming remarks Israeli dance show (Dress code: Smart Casual or Traditional Dres)

MONDAY 11 MARCH

8:00 AM -4:00 PM	Nazareth	**Tour to city of Nazareth**
8:15 PM - 10:00 PM	Jerusalem	**"Tasting Jerusalem"** - A special evening tour in Jerusalem, including a light dinner (Dress code: Casual)

TUESDAY 12 MARCH

2:20 PM	The Orient Hotel	shuttle service Pickup
2:10 PM	Prima Kings Hotel	shuttle service Pickup
2:15 PM	The King David hotel	shuttle service Pickup
2:00 PM	Leonardo Boutique Hotel	shuttle service Pickup
2:30 PM		**Tour of the Old City of Jerusalem**
8:30 PM - 10:30 PM	The Orient Hotel	**Formal Dinner** Closing remarks - State Comptroller and Ombudsman of Israel, Judge (Ret.) Joseph H. Shapira **Closing Keynote Speaker: "21st Century Mega Trends" - Prof. David Passig** (Dress code: Business formal or Traditional Dress)

COMPLIMENTARY TOURS
Thursday 14 March, 2019

Dead Sea Tour

7:30 AM	The Orient Hotel	Shuttle service pickup
7:45 AM	Prima Kings Hotel	Shuttle service pickup
7:40 AM	The King David hotel	Shuttle service pickup
8:00 AM	Leonardo Boutique Hotel	Shuttle service pickup
10:00 AM – 12:00 PM	**Masada National Park**	
12:30 PM – 4:00 PM	**Crowne Plaza Dead Sea Hotel & Spa**	Lunch, swim in the Dead Sea and use of spa facilities
6:00 PM	**Estimated return to Jerusalem**	

* We recommend bringing along a swimsuit and, of course, sunscreen

Tel-Aviv Tour

8:30 AM	The Orient Hotel	Shuttle service pickup
8:40 AM	Prima Kings Hotel	Shuttle service pickup
8:35 AM	The King David hotel	Shuttle service pickup
8:45 AM	Leonardo Boutique Hotel	Shuttle service pickup
10:00 AM – 12:30 PM	**Tour of Old Jaffa**	
12:30 PM – 1:30 PM	Lunch	
1:30 PM – 3:30 PM	**Tour of Neve Tzedek and Rothschild Boulevard**	
5:00 PM	**Estimated return to Jerusalem**	

Dead Sea Tour

Tel-Aviv Tour