

FUTURE OF PUBLIC AUDIT

JUNE 18TH – 19TH 2020

June 18th 2020	Day One
09.15 - 09.30	INTRODUCTION Prof Laurence Ferry, Durham University Business School, UK Prof Ileana Steccolini, University of Essex, UK Prof Vaughn Radcliffe, Ivey Business School, Canada
09.30 - 10.00	KEYNOTE Speaker TBC
10.00 - 10.30	<i>A Foucauldian Reading of the Performance Auditing Literature: Future Research Agenda</i> Enrico Bracci, University of Ferrara, Italy Ileana Steccolini, University of Essex, UK Tarek Rana, RMIT University, Australia Dessalegn Mihret, RMIT University, Australia
10.30 - 11.00	<i>The future of regulatory space for the audit and inspection of local government: A comparative study of England, Scotland, Wales, and Northern Ireland</i> Laurence Ferry, Durham University Business School, UK Thomas Ahrens, United Arab Emirates University
11.00 - 11.30	<i>The emergence of the Innovation Society and the termination of state internal auditing</i> Peter Skærbæk and Tim Neerup Thomsen, Copenhagen Business School, Denmark
11.30 - 12.00	<i>The Future of Public Sector Auditing: A Design-Based Study of a Fundamental Reform</i> Herman van Brenk and Remko Renes, Nyenrode Business University, Netherlands
12.00 - 13.00	BREAK

13.00 - 13.30	<p><i>The Impact of Performance Auditing on Government Behaviour and Society: A Literature Review</i></p> <p>Thomas Elston and Anna Bilous, Blavatnik School of Government, University of Oxford, UK</p>
13.30 - 14.00	<p><i>Place based accountability: realistic prospect or chimera?</i></p> <p>Aileen Murphie, National Audit Office, UK Henry Midgley, National Audit Office, UK Mark Sandford, House of Commons, UK Laurence Ferry, Durham University Business School, UK</p>
14.00 - 14.30	<p><i>'Anatomy of a Crisis: What public sector audit reveals about the Phoenix pay-system'</i></p> <p>Cheryl McWatters, Telfer School of Management, University of Ottawa, Canada Catherine Liston-Heyes, University of Ottawa, Canada</p>
14.30 - 15.00	<p><i>Performance auditing and the problem of establishing efficiency: establishing definitions and a proposal for audit methods</i></p> <p>Sjoerd Keulen, Netherlands Court of Audit & Department of Public Administration and Sociology, Erasmus University Rotterdam Jedid-Jah Jonker, Netherlands Court of Audit</p>
15.00 - 15.15	BREAK
15.15 - 15.45	<p><i>Digital infrastructure embeddedness and public audit side-effects</i></p> <p>André C B Aquino, University of São Paulo, Brazil André Feliciano Lino, Federal University of Pará, Brazil Ricardo Rocha de Azevedo, Federal University of Uberlândia, Brazil</p>
15.45 - 16.15	<p><i>Supreme Audit Institutions, and Consolidated Balance Sheet: The Relational Dimension of Auditing at the Local Level</i></p> <p>Pasquale Ruggiero, University of Siena, Italy Andrea Mazzillo, Corte dei Conti–Italian Court of Auditors Nicola Tonveronachi, Auditor Patrizio Monfardini, University of Cagliari</p>

16.15 - 16.45	<p><i>Small is beautiful? A study of small firms in local public audit in England and the Netherlands</i></p> <p>Dennis de Widt and Tim Thorogood Cardiff University, UK</p> <p>Iolo Llewelyn, Wales Audit Office, UK</p>
16.45 - 17.00	REVIEW OF THE DAY

<u>June 19th 2020</u>	<u>Day Two</u>
09.00 - 09.30	<p><i>Assurance over Public Sector Procurement in New Zealand – Real-time and Relevant Public Audit</i></p> <p>Barbara Allen, Wellington School of Business and Government Ōrauāriki Te Herenga Waka—Victoria University of Wellington, New Zealand</p> <p>Martin Richardson, Director Specialist Audit and Assurance Services, Audit New Zealand</p>
09.30 - 10.00	<p><i>Commercialising public sector audit: challenging specialism and subverting choice?</i></p> <p>Helen Watson, Northumbria University, UK</p>
10.00 - 10.30	<p><i>The Future of Public Audit: proposal to investigate the Audit Expectation Gap</i></p> <p>Lynn Bradley and Brendan McBride, Adam Smith Business School, University of Glasgow, UK</p>
10.30 - 11.00	WRAP UP