

# **EUROSAI ETC Seminar on “Financial Audit Standards”**

Vilnius, 2 - 3 October 2008

## **Programme**

### **Wednesday, 1 October**

Arrivals

19.00-21.00 Welcome reception

### **Thursday, 2 October**

09:00 - 09:10 Opening of the meeting

Ms Rasa Budbergytė, Auditor General of the Republic of Lithuania

09:10 - 09:30 Introduction to programme and administrative questions/ Mr Colin Maynard, Ms Kelly Anerud.

09:30 - 10:30 Presentation on Planning Financial Audit (ISA 300) / European Court of Auditors – Mr Eduardo Ruiz Garcia.

10:30 - 11:00 Coffee break

11:00 - 12:00 Presentation on Risk Assessment and its practical application (ISAs 315 & 330)/ SAI of Norway– Ms Kelly Anerud.

12.00 - 12.50 Assessment of Judgmental (Non-statistical) Audit Findings / SAI of Ireland – Mr Andrew Harkness.

12.50 - 13.00 Group photo

13:00 - 14:30 Lunch

14:30 - 15:30 Presentation and Discussions on Content of an Opinion on Financial Statements (ISA 700+) / SAI of Sweden– Mr Jonas Hallstrom.

15:30 - 16:00 Coffee break

16:00 - 17:00 Presentation on The Incorporation of the Audit of Compliance with Regulations into the Audit of Financial Statements (linked to ISA 250) SAI of Norway– Ms Kelly Anerud.

17:00 - 17:30 End of the first day, preparation for next day.

19.00 -21.00 Dinner hosted by the SAI of Lithuania.

### **Friday, 3 October**

09.00 - 10.30 Discussions in working groups.

10:30 - 10:45 Coffee break

10:45 - 12:00 Presentation of results of working groups.

12:00 - 13:00 Lunch

13:00 - 14:30 Plenary discussions and reflections.

14.30 - 14.45 Closing of the seminar

Departures