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**Turkish Court of Accounts**

**Activity:** 1 st EUROSAI Investigations Seminar

**Date:** 14-15 November 2018

**Place:** London, UNITED KINGDOM

**Participant Countries:** TURKEY, UNITED KINGDOM, CZECH REPUBLIC, MALTA, FRANCE, LATVIA, SWEDEN, DENMARK, AUSTRIA, SLOVAK REPUBLIC, NORWAY, NORTHERN IRELAND, WALES, SCOTLAND, NETHERLANDS, EUROPIAN COURT OF AUDITS

**Participant(s):** Hasan ÇALIŞKAN (Senior Auditor)

**Summary:** National Audit Office (United Kingdom) and Wales Audit Office (Wales) shared their reasons why they needed a new approach during conducting audit in a changing World. They emphasised the challenges such as the definition of investigation audit, bringing people along with the change and assuring successful outcomes.

Each participant SAI asked questions about relating issues and attended to breakout sessions in order to understand how investigations were conducted in the field, how the resources were managed and what the impacts were. Participants tried to figure out whether investigation report approach could be implemented to their ongoing process in their country.