



EUROPEAN  
COURT  
OF AUDITORS

Klaus-Heiner Lehne  
ECA President

# Foresight at the ECA

27 November 2019



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## Foresight at the ECA

- **Why** should auditors **worry about future foresight?**
- Foresight is a **natural extension** of what auditors do!
- The ECA's **foresight journey**
- Foresight is **part of the way we work**
  - Foresight for the auditor
  - Foresight in audit
  - Auditing for foresight
- **The ECA's foresight ecosystem and toolbox**
- **Conclusion: Foresight and audit are natural allies!**

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Questions?

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**Thank you for your attention!**

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