



Sharing knowledge

The NBA joins forces to timely identify risks, either in economic sectors or in relation to particular governance themes. The goal is to identify strategic risks in the areas of governance, operations, reporting and audit. Systematic risks, which transcend individual organisations and might have material social impact. Accountants share their findings anonymously, in order to maintain client confidentiality. The NBA discusses these findings with the relevant stakeholders and publishes the results in a so-called public management letter (PML).

Public management letters (PML) are an innovative way for accountants to fulfil their public role in society, by highlighting those risks which need to be controlled by stakeholders. A PML is not a letter on public management. It is a collective management letter -written by auditors- made public. In his or her management letter and audit report, an auditor identifies shortcomings in the internal control system of an individual organisation. These reports remain internal and it is not for the auditor to publish contents. The PML process is designed by analogy to the individual management letter process, but at a sector level and with the clear aim to publish findings.

For further details, please download the [Factsheet Knowledge Sharing](#) and the research paper we wrote for the World Congress of Accountants 2014: *Sharing knowledge: public management letter, a new way to fulfil the public role of accountants*. The paper was selected as one of the six congress publications out of ninety entries.

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