**Report on feed-back and follow-up on EUROSAI training events organised in reporting period 02/2013 – 02/2014**

Goal Team 3 - Knowledge Sharing is in charge of encouraging cooperation and the exchange of experience among EUROSAI Members, within INTOSAI and with external partners. In order to strengthen the area of training, the members of GT3 cooperated closely with TG3/GT4 to make training more effective.

From February 2013 to February 2014, 7 training events were organised. Two events by WGEA, two by TFA&F, one by WGIT, one by GT2. One training event was organised for EUROSAI members by IDI.

391 participants attended in total these events, 362 of them were from EUROSAI SAIs. The representatives from 44 EUROSAI SAIs accepted the invitation to the seminars. Apart from them representatives from SAIs of Chile, Guatemala, Philippines, Algeria, Kosovo, Brazil, Cape Verde, Indonesia and United States of America visited EUROSAI training events or events organised for EUROSAI SAIs. During this period training events were organised by 7 SAIs - Norway, France, Czech Republic, Germany, Portugal, ECA, and Bosnia and Herzegovina.

1. **Training events organised by EUROSAI Working Groups/Task Forces**

**Working Group on Information Technologies (WGIT) organised one training event that was visited by 64 participants from 25 SAIs.**

**EUROSAI ITWG Training course**

The seminar was a joint effort of the SAI of France, which offered its logistic support, and the SAI of Switzerland and was organised from 20 to 22 February 2013 in Paris.

Background of the seminar was the recent issue of COBIT 5 that provides the next generation of ISACA’s guidance on enterprise governance and management of IT. It builds on more than 15 years of practical usage and application of COBIT by many enterprises and users from business, IT, risk, security and insurance communities.

The objective of the seminar was to prepare participants for a parallel audit in this field in 2014 in order to validate the economic production of biometric passports as well as the safe processing of the sensitive data involved.

According to the participants, the seminar fulfilled its aim. Under the leadership of Professor Erik Guldentops, the training participants put COBIT 5 to a practical test using the production and administration of biometrical passport data as an experi­mental ground.

**Working Group on Environmental Auditing (WGEA) organised two seminars that were attended by 69 participants.**

**Seminar on Auditing Water Management**

SAIs of Norway was a host of this seminar from 23 - 24 April 2013. Water is a topic of recurring importance and interest to European SAIs. INTOSAI WGEA recently published an updated version of the guidance paper on Auditing Water Issues. The high activity in water audits in the European region, and a lot of experience between the WGEA members, prompted the Secretariat to put water audits on the agenda for the 2013 Thematic Seminar. The participants pointed out that cooperative audits could offer a wider, European perspective that would be helpful for policy makers. Cooperation also means providing a platform for discussion,  would provide substantial value - more integrity in a joint and cooperative audit, another substantial value would be to address cross-border issues where they are relevant. Some suggested that by choosing a broad approach one could include and thus make more institutions responsible by showing there are common instruments to help countries solve their problems, for example by building upon good practice from other countries. Some SAIs also suggested a cooperative audit could be a background for recommendations to change some EU regulations. It was also pointed out that a cooperative audit could show the gaps of implementation of Water Framework Directive and other water legislation as well as show the priorities of the states now and for the future. Monitoring would demonstrate real gaps. Trans-boundary pollution can also be addressed in a productive way, by sharing information of results of common European policy, in addition to creating new information that could be of relevance to decision makers.

**Seminar on Fraud and Corruption**

This one-day seminar was organised on 14 October 2013 in Prague. The seminar was based on the INTOSAI WGEA Guidance Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management, which was published in September 2013. The main purpose of the seminar was to introduce the participants to the new guideline through various group exercises. The exercises included fraud and corruption risk assessments, identification of internal controls, suggestions on possible audit procedures, as well as communication with other authorities and reporting of findings.

Fisheries management had been chosen as a special focal point. The basis for all group exercises was a fictitious fisheries management scenario constructed in advance. The scenario described three different levels of the fisheries administration: The Ministry of Fisheries, the National Fisheries Agency and the Regional Fisheries Offices.

Waste management is identified by SAIs to be one of the most important environmental challenges and audit topics. The EUROSAI WGEA Secretariat has therefore made a review of 78 waste management audits reported in the period 2004 - 2010.

The paper was presented in draft format at the EUROSAI WGEA seminar on Auditing Waste Management in Oslo, Norway, May 2011 and in final form at the 9th Annual EUROSAI WGEA meeting in Stockholm, Sweden, October 2011.

**EUROSAI Task Force on Audit and Ethics (TFA&E) organised two seminars that were attended by 155 participants mostly from EUROSAI SAIs.**

**EUROSAI Seminar on Auditing Ethics**

This seminar was organised and hosted by the European Court of Auditors, under the auspices of the EUROSAI Task Force on Audit and Ethics from 17 to 18 September 2013 in Luxembourg as one of key activities of the EUROSAI TFA&E. The agenda was prepared by the European Court of Auditors, with due account given to views expressed by members of the TFA&E and results of the TFA&E survey conducted among members of the EUROSAI.

The aim of the seminar was to raise awareness and explore possibilities of auditing ethics-related issues and including them in audit tasks, as well as address practical matters concerning such audits. Participants were invited to exchange views and learn from existing experiences of SAIs involved in relevant audits, and where possible, draw lessons from these experiences.

The seminar combined general plenary sessions (introducing the ethical framework, stakeholder views and activities of the TFA&E in respect of auditing the ethical framework) and two interactive blocks to discuss relevant audit experience and practical aspects of audit work. These interactive sessions were organised as a series of breakout sessions (to intensify learning) followed by short plenary meetings to sum up the discussions. At the end of the seminar participants saw if there was scope for further work and cooperation.

Participants considered integrity/ethical framework/aspects of ethics as an audit topic in the future. The knowledge acquired in the seminar is to be shared within their home institutions. Information on how to assess and measure risks is to be used (either considering the Dutch or the Hungarian model).

**Seminar on Enhancing Ethics within Supreme Audit Institutions**

This seminar was organised and hosted by Tribunal de Contas of Portugal, under the auspices of the TFA&E from 29 to 30 January 2014 in Lisbon. The first goal of the planned activities of the TFA&E for the period of 2012-2014 was to contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (INTOSAI Code of Ethics). Within this goal, the Task Force conducted a survey to European SAI on how they manage ethics in their organisations, studied and collected related information and planned to deliver proposals on how to enhance training in ethical issues. This seminar was scheduled to share the information and experiences gathered. At the same time, the seminar was an opportunity to discuss and explore some of the problems and changes in ethical management, through an exchange of views and approaches, and to collect SAIs ideas and opinions on the draft proposals of the Task Force. Additionally, and considering that ISSAI 30 is under review, this seminar presented itself as a forum where ideas about this review could also come up. Through this seminar participants were expected to achieve the following objectives: raise their awareness of the importance of enhancing and managing ethics within SAI; be able to structure the approach to ethics management in an organisation; reflect on ways to raise knowledge and concerns of ethical issues among auditors, including training approaches; share information and experiences, identify good practices and discuss views about managing ethics and implementing ISSAI 30 and learn and draw lessons from these experiences.

The objectives set for the seminar were achieved, since participants recognised as a result of the seminar that their awareness of the issue increased and have also identified several initiatives that they now plan to implement in their home SAI. Experiences were shared and raised new ideas in participants. The members of the TFA&E and the members of the ISSAI 30 review team (all of them were participating in the seminar) were also able to collect and list important views and ideas for their future work. For the above assessments and reasons the seminar had a significant value added in the framework of EUROSAI and the TFA&E’s activities as well as for the ISSAI 30 review process. Further impact can be reached by making sure that the participants of the seminar share the information back home and/or by promoting national replications of the seminar. Follow-up suggestions may also be considered by the TFA&E future activities.

1. **Training events organised by EUROSAI Goal Teams**

**Training event organised by GT2 was attended by 60 participants from EUROSAI SAIs.**

**Seminar on Improving Performance Audit in SAIs by using the Performance Audit Guidelines (ISSAI 300, 3000 and 3100)**

The seminar was hosted by the Bundesrechnungshof (SAI of Germany) from 4 to 5 December 2013 in Bonn. It was an essential part of the operational plan for Goal Team 2 (Professional Standards), as approved by the EUROSAI Governing Board. The seminar was aimed at supporting EUROSAI members in implementing the ISSAI and INTOSAI GOV. In a survey conducted in 2012, 54% of the respondent SAIs stated that they needed support for applying the ISSAIs on performance audit. Main objectives of this seminar were to become acquainted with the relevant ISSAI; to learn about strategies and tools for implementing the relevant ISSAI; to exchange experiences with using the relevant ISSAI.

The evaluation results show that a design with time for discussions and working groups with a maximum of 20 participants adds to a successful training event and satisfied participants. They will be helpful for planning the Goal Team 2 seminar on using the Compliance Audit Guidelines (ISSAI 400 and 4000‐4999) from 28 to 29 October 2014 in Vilnius (Lithuania).

1. **Training event organised by IDI for EUROSAI members was attended by 36 participants from 15 EUROSAI SAIs.**

**IDI-EUROSAI 3i Management Workshop**

The workshop was organised by IDI for EUROSAI members from 11-13 March 2013 in Sarajevo. ISSAI Compliance Assessment Tools (iCATs) have been developed as a part of the 3i programme to support SAIs in understanding ISSAI requirements at level 2 and level 4 of the ISSAI framework, mapping the SAI´s current situation to the requirements, identifying mechanism by which the SAI meets the requirements and identifying reasons for SAI´s inability to meet requirements.

The workshop was meant for the SAI top management and aimed to raise awareness of issues related to ISSAI Implementation; provide a platform for sharing experiences related to ISSAI Implementation; provide for discussions on strategic considerations for implementation and the risk and challenges; present of ISSAI Compliance Assessment Tools (iCATs); and discuss a commitment for conducting iCATs in the SAI.

The 3i Management workshop mostly met its objectives of creating awareness, sharing experiences and obtaining commitment for ISSAI implementation.

8 SAIs signed Statement of Commitments to use iCATs and formulate ISSAI Implementation Strategies. A regional support and monitoring mechanism for use of iCATs was also agreed. IDI with cooperation from the EUROSAI Goal Team 2 is monitoring the developments with regard to the activities outlined in the statement of commitments. ISSAI implementation will be a long term engagement. The 3i Management workshops have succeeded in raising awareness of issues related to ISSAI implementation. However some SAIs need support at SAI level to undertake implementation. It is also important to coordinate the activities with all relevant capacity development initiatives in the SAIs which are supported by other organizations.