EUROSAI Strategic Plan Task Force Activity Report 2008-2011

The EUROSAI Strategic Plan Task Force

1. The EUROSAI Strategic Plan Task Force (TF) was established by the EUROSAI Governing Board (GB) at its XXXIV session on 5 June 2008, immediately after the VII EUROSAI Congress had decided that EUROSAI should develop its first Strategic Plan to cover the years 2011 - 17.

2. The TF comprised the SAIs of Poland (chair), Germany, Portugal and Spain (reflecting past-current-future Presidencies and the Secretariat) Austria, Norway and the UK (for their earlier experience in the development of the 2005-2010 INTOSAI Strategic Plan) and the Netherlands (as potential chair of the Governing Board 2014-2017).

3. Drafting the first ever EUROSAI Strategic Plan (ESP) was a great challenge and one which relied on input from the whole EUROSAI community to ensure that the final proposed draft ESP would be in line with the needs and the expectations of the EUROSAI members. As well as its own extensive and intensive work the TF consulted the Governing Board and the full EUROSAI membership at several different stages during the development of the ESP.

Milestones

4. The aim of the ESP is to incorporate transformations already made and promote changes required by the Organisation in order to strengthen public sector auditing in the EUROSAI region. Existing structures and working practices were carefully considered and in March 2009 EUROSAI members were asked for their views on questions of mission, vision and strategic goals, as well as strengths and weaknesses of the Organisation.

5. The first draft of the ESP drew on the answers of 36 (i.e. 72 per cent) of EUROSAI members which completed the questionnaire. It included mission and vision statements, a list of strategic goals, as well as proposed objectives and activities to be undertaken in the years 2011 – 2017 and was sent to members and observers of the GB in March 2010 for comments.

6. The second draft ESP reflected the comments received from the GB. It also further elaborated the strategic goals and presented a structure based on four Goal Teams that it was suggested could best support their implementation. This version of

the ESP, was consulted with the GB members and observers in July 2010 along with a separate draft "General Procedures for EUROSAI Goal Teams"

7. In September 2010 the revised draft ESP was consulted with all EUROSAI members. 19 SAIs (i.e. 38 per cent of all members) shared with the TF their opinion and suggestions. The opinions were carefully analysed and considered in producing a draft which was the subject of a final round of consultation with GB members and observers in November 2010.

8. In March 2011 the final draft of the ESP was adopted by the GB for submission to the VIII EUROSAI Congress for endorsement. The final draft of the "General Procedures for EUROSAI Goal Teams" will be adopted by the GB at its XXXVIII session following the VIII EUROSAI Congress.

9. To facilitate a smooth and timely start in implementing the ESP once approved all EUROSAI members were asked in March 2011 to consider the possible scope and form of their SAIs' contribution to goal teams. 28 SAIs (i.e. 56 per cent of all members) offered concrete support for defined activities within the ESP ranging from chairing a Goal Team to participating in or leading an activity.

The EUROSAI Strategic Plan: Contents

10. The EUROSAI Strategic Plan will cover the time span of two Congress periods (2011-2017)

11. EUROSAI is a Regional Working Group of INTOSAI and the organisations share a broad aim of improving accountability and auditing in the public sector. Inevitably this leads to a degree of similarity in the issues faced. However, in developing the ESP the TF acknowledged the specific aims of the EUROSAI Region and focussed on activities that meet the needs and promote the changes required to help the European SAIs meet the demands and expectations placed upon them. As such the ESP aims to maximise the effective use of existing INTOSAI or other relevant products without duplicating activities or projects.

12. The final draft of the ESP includes a statement of EUROSAI's mission, vision and core values. It proposes three primarily mission-related goals for EUROSAI:

- Goal 1 "CAPACITY BUILDING - Facilitate the development and the strengthening of institutional capacity of EUROSAI members"

- Goal 2 "PROFFESSIONAL STANDARDS - Promote and facilitate the implementation of the ISSAIs and contribute to their development"

- Goal 3 "KNOWLEDGE SHARING - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners"

13. The ESP also proposes as Goal 4 "GOVERNANCE and COMMUNICATION" - Manage EUROSAI in accordance with the principles of good governance and effective communication". Within the implementation of this goal cross-cutting analysis and horizontal reporting activities, having the potential to improve significantly the level and nature of management information available to the GB, will be carried out.

14. For each of the Strategic Goals lists of objectives and projects have been developed and performance measures have been defined.

Acknowledgments

15. The TF has found the following factors crucial for their effective and timely accomplishment of the task:

- Strong personal commitment of all members of the Task Force
- Sustained support from their SAIs
- Constructive engagement of the whole EUROSAI membership
- Friendly and informal atmosphere within the Task Force
- Effective chairing
- Sustained support from the EUROSAI Secretariat

Lessons Learned

16. In the course of the project, the TF also identified several more detailed lessons learned. Whilst some are specific to a Strategic Planning exercise there are many that could have a more general relevance and may therefore be helpful to colleagues working on future EUROSAI task forces, committees or projects (Annex 1).

Warsaw, April 2011

ANNEX 1

LESSONS LEARNED

As far as the process is concerned:

- It is useful to delegate the implementation of a specific task, as the development of the EUROSAI Strategic Plan was, to a dedicated project team, established on a temporary basis.
- Getting engaged in such a project team calls for sustained and strong commitment from all participating SAIs.
- Learning from experience of others (in this case it was the experience of INTOSAI while developing its Strategic Plan) contributes to quicker accomplishment of the task.
- As time available for completing a project is limited and the final deadline should not be missed, it is crucial to define milestones and develop a schedule, regularly reviewed, and to stick to it.
- For an efficient process it is helpful to deal first with more general issues, and then to proceed to more detailed ones.
- For an effective and efficient process it is crucial to define in advance results to be achieved at each stage of the project and at each meeting of the project team.
- When dealing with specific tasks in the course of the accomplishment of a project, it is very effective, where possible, to divide the tasks among smaller ad hoc groups, and then to discuss the results with others.
- Conducting discussion within the project team in an open atmosphere offers an added value as it enriches the debate and engages the full intellectual potential of the team.
- Where possible, it is useful to seek consensus, as it increases the sense of the project's ownership among the team's members.
- Once a decision is made it is useful to stick to it, therefore it is advisable to make decisions in a prudent way. Sometimes it may prove necessary to review some decisions already taken, but such cases should be kept to a minimum. .
- For smooth and effective communication it is very practical to work in one language.
- While meetings add value of their own, other forms of communication should also be used so that the group can also work effectively between meetings.
- The TF has found its size as very appropriate for their task: 8 SAIs represented at meetings by ca. 1 to 3 persons – approximately 14 in total.

- In most cases the same people remained part of the TF through the whole process and this continuity of knowledge was helpful.

As far as the engagement of EUROSAI members is concerned:

- In the discussion with external participants of the debate (in this project these were EUROSAI member SAIs not being members of the TF), it is important to follow a transparent decision-making process and to explain decisions taken in order to ensure the widest possible sense of ownership of the project.
- For the same reason, where possible it is useful to seek consensus.
- The project team's chair should be able to facilitate, moderate and coordinate the inclusive and transparent decision-making process.
- In the case of a long-term project (exceeding a single term of the GB) it is crucial to engage the Board's subsequent presidencies, to ensure the continuity of the process.

As far as the content of the document is concerned:

- It is important to keep in mind the sense of the EUROSAI identity, in order to ensure the product fits the specific EUROSAI needs.
- It is useful to have some existing framework/-s as a reference point (as in the case of the ESP project the TF could refer to the INTOSAI Strategic Plan)
- Where possible, it is always useful to apply lessons learned and experience of others (other organisations or other teams within EUROSAI) on similar projects.
- At all stages of the document's development it is crucial to keep in mind its future feasibility.
- As the final product should be consistent and feasible, it should be remembered that it is not possible to follow all the proposals and remarks submitted in the course of consultations. However, every proposal and remark should be carefully analysed and considered: any decision taken, should also be explained, in order to ensure the transparency of the process.