

## Meeting minutes

### 7<sup>th</sup> EUROSAI Strategic Goal 1 “Professional Cooperation” Meeting

Videoconference

Tuesday 26 March 2024

9:30 – 13:00 CET

Agenda Item	Main Results	To Do
Welcome word	Welcome word said by the SG1 co-leaders from the National Audit Office of Lithuania and Bundesrechnungshof.	
Adoption of the Agenda	Agenda adopted.	
<b>PART I: Progress Reports</b>		
Progress Reports	<p><b>Current Projects:</b></p> <ul style="list-style-type: none"> <li>▪ <u>PG on Benefits and Methodologies of Real Time Audit (SAI Italy, see attachment 1)</u> <ul style="list-style-type: none"> <li>– Kick-off meeting 11 May 2023 in Rome (23 SAIs in-person/remote).</li> <li>– SAI agreed to explore the approach and use of real-time audits by conducting a survey. Currently, the analysis of the responses of 32 SAIs is ongoing.</li> <li>– The second meeting will take place in Budapest, Hungary, on 4–5 June 2024,</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Follow the news and register for the second meeting.</li> </ul>

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	<p>kindly hosted by SAI Hungary (an official invite will be sent shortly &amp; the agenda is being finalized).</p> <ul style="list-style-type: none"><li>▪ <u>PG on Innovations in EUROSAI (SAI France, see attachment 2)</u><ul style="list-style-type: none"><li>– SAI France took the project group over in December 2022. The goal was to achieve a semi-annual publication, reinforce the practical dimension of articles, and diversify contributors.</li><li>– Since the handover, two newsletters have been published.</li><li>– Currently, the #9 issue of “Innovations in the jurisdictional functions of SAIs and in the accountability system of public managers” is planned.</li><li>– 11 SAIs contributed, thereof 5 SAIs for the first time since the handover.</li></ul></li><li>▪ <u>BIEP (SAI Czech Republic, see attachment 3)</u><ul style="list-style-type: none"><li>– BIEP currently has 561 users (547 at the prior meeting), with 79 topics (68 at the prior meeting) and 3 project groups (documents from the Kick-off of PG “Resilience and Preparedness” from 22–23 January 2024 also available).</li><li>– Also, there is a new feature: threads to communicate.</li></ul></li><li>▪ <u>EUROSAI Databases (SAI Czech Republic, see attachment 4)</u><ul style="list-style-type: none"><li>– Project database of audits (4.406 audits, such as audit reports, annual reports, and summaries; 3.940 at the prior meeting). Most were added in 2024 by Israel (117) and the UK (56).</li><li>– The vision of merged database for the 4 databases. In cooperation with the Secretariat, a new layout, and improved functions such as semantic search implementation are planned.</li></ul></li><li>▪ <u>PG on Travelling Club of Experts (SAI Lithuania, see attachment 5)</u><ul style="list-style-type: none"><li>– In 2023, a total of 4 seminars (1,5 hours) with the aim to enhance practice through shared knowledge and fostering informal cooperation. Seminars were about: Future Challenges for Supreme Audit Institutions; How SAIs’ Communicate with its’ Stakeholders and Civil Society; Auditor Training;</li></ul></li></ul>	<ul style="list-style-type: none"><li>▪ Contribute to the #9 issue.</li>                <li>▪ Please consider becoming a partnering SAI to talk about sampling (nonstatistical and sampling in small populations) at the end of April online. All previous presenters are very welcome</li></ul>



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	<p>Environment” took place.</p> <ul style="list-style-type: none"> <li>– For 24 April 2024, an e-seminar on “Government Spending on ICT – Under Control?” is planned.</li> <li>– Annual meeting &amp; hybrid seminar on AI for 24–25 September 2024 in Oslo, Norway is planned.</li> <li>– Four coffee-breaks with the colleague already planned or have happened in 2024.</li> <li>– Also, 1st training program in the Research and Training hub has been finalized.</li> </ul> <ul style="list-style-type: none"> <li>▪ <u>WG on Environmental Auditing (WGEA) (SAI Poland, see attachment 8)</u> <ul style="list-style-type: none"> <li>▪ EUROSAI WGEA Spring Session in Warsaw on 25-26 May 2023 focused on Climate change adaptation efforts, where also the representative of the Federal Court of Accounts of Brasil introduced the ClimateScanner initiative.</li> <li>▪ The 21st annual meeting took place in Prague from 25-26 September 2024 with a focus on sustainable energy.</li> <li>▪ For 2024, an online water seminar was held on 22 March.</li> <li>▪ The 2024 Spring session will be held on 15–16 May in Malta about Energy Security Issues.</li> <li>▪ Also, SAI Brasil will hold a workshop on utilising the ClimateScanner at the premises of SAI Czech Republic in June 2024.</li> <li>▪ WG also promoted open online courses and newsletters and supported the Project Group on Climate Change co-chaired by the UK NAO and the European Court of Auditors and jointly sponsored by the emerging issues portfolio.</li> </ul> </li> <li>▪ <u>WG on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC) (SAI Ukraine, see attachment 9)</u> <ul style="list-style-type: none"> <li>– An international coordinated audit on the prevention and consequences elimination of earthquakes has been postponed.</li> <li>– An international coordinated audit of forest protection against fires is ongoing; a paper is being drafted in June.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Register to the Spring Session on 15-16 in Malta about Energy Security Issues.</li> <li>▪ Participate in the upcoming Annual Meeting on 22-23 April 2024.</li> </ul>

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	<ul style="list-style-type: none"> <li>– Last annual meeting was held on 26–27 October 2023 in Bucharest, Romania.</li> <li>– The next annual meeting is planned for 22–23 April 2024 in Warsaw, Poland.</li> <li>▪ <u>TF on Municipality Audit (TFMA) (SAI Lithuania, see attachment 10)</u> <ul style="list-style-type: none"> <li>– The report on the cooperative audit on Municipalities’ own revenues for providing quality services to the citizens during pandemic published in June 2023 and the meeting was held in North Macedonia in September 2023.</li> <li>– Report on Analysis of Supreme Audit Institutions’ Audits on Municipal Debt Management was published in June 2023.</li> <li>– In October 2023, a seminar on the Distribution of transfers and grants and the 7<sup>th</sup> Annual Meeting was held in Warsaw.</li> <li>– Audit Compendium 4 is planned to be finished and published in the 2nd quarter of 2024.</li> <li>– The next Seminar on “Local Government Infrastructure Projects” and the 8<sup>th</sup> Annual Meeting are planned to be held in the IVQ 2024 in Georgia.</li> <li>– Latvia will take over the leadership of the TF in 2024.</li> </ul> </li> </ul>	
<b>Break</b>		
<b>PART II: Review of the Strategic Period 2017-2024 &amp; A Look into the Future</b>		
<b>Presentation of Survey Results</b>	<p><u>See attachment 11</u></p> <p>During the presentation the results of the survey on the overview of the SG1 activities were presented, the questions in the survey were:</p> <ul style="list-style-type: none"> <li>– Which SG1 activities did you find most relevant and valuable during the current EUROSAI Strategic Period 2017-2024?</li> <li>– Which types/formats of activities (e.g., newsletters, webinars, parallel audits, workshops, etc.) did you find most engaging?</li> <li>– What specific topics would you like to see addressed in the upcoming</li> </ul>	

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	<p>EUROSAI Strategic Period under the SG1?</p> <ul style="list-style-type: none"> <li>– What ideas do you have for new SG1 initiatives, projects, or activities for the next EUROSAI Strategic Period? Or perhaps you see an opportunity to revive some old activities?</li> </ul> <p>The survey received 14 responses. The idea of the survey, especially with the last two questions, was to foster some idea-generating for future SG1 activities.</p>	
<p><b>Moderated Discussion</b></p>	<p><b>Moderated Discussion:</b> Successes and Challenges of the SP 2017-2024 SG1 Activities</p> <ul style="list-style-type: none"> <li>– The meeting included a moderated discussion with representatives of the EUROSAI Presidency, the Working Group on Information Technologies (ITWG), the Project Group on Innovations in EUROSAI, and the Project Group on Travelling Club of Experts. The discussion focused on the successes and challenges of the SG1 activities during this EUROSAI Strategic Period.</li> <li>– The first half of the discussion was devoted to the effects of the COVID-19 pandemic on EUROSAI in general and SG1 activities in particular. Whereas remote events lowered participation barriers and led to more SAI participation, the remote format also had negative effects on participants' willingness to speak up. In general, live meetings were supported.</li> <li>– Afterward, the panellists shared their ways to successfully attract participants to their activities, their sources of inspiration, their mistakes and celebrated their top three achievements. Formats were deemed successful that were not overly lengthy but concise and addressed to practical needs. It was considered challenging to diffuse and cater all formats and information to right staff in a SAI's organization and stimulate participation.</li> <li>– The discussion was concluded with a summary of the entire EUROSAI Strategic Period 2017-2024.</li> </ul>	
<p><b>Presentation on the New SG1 Project Group</b></p>	<p><b>New Initiatives:</b></p> <ul style="list-style-type: none"> <li>▪ <u>Parallel Audit on AI (SAI Israel, see attachment 12)</u> <ul style="list-style-type: none"> <li>– Parallel audit with a focus on governments' preparedness for implementation</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ SAI Israel colleagues are offering another opportunity for all members who wish to participate in this audit.</li> <li>▪ If you are interested in participating in</li> </ul>

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	<p>of AI technology.</p> <ul style="list-style-type: none"> <li>– The ToR was concluded and approved by the CT in 2024.</li> <li>– The first kick-off meeting is planned for the IIQ 2024.</li> </ul>	<p>the parallel audit feel free to contact SAI Israel colleagues in the coming days via the designated email address: <a href="mailto:ai_audit@mevaker.gov.il">ai_audit@mevaker.gov.il</a></p>
<p><b>Presentation on the Closed Project and a Proposal for Continuation</b></p>	<p><b>Continuation of Closed Initiatives:</b></p> <ul style="list-style-type: none"> <li>▪ <u>Project on Investigation: Summer School (SAI the Netherlands, see attachment 13)</u> <ul style="list-style-type: none"> <li>– 3-day workshop held on investigations/flash audits/rapid reactive audits with the support of SAI UK (28 participants from 16 SAIs).</li> <li>– Currently, organisers for a second workshop, the best with experience in investigative audits, are being searched for.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>▪ Other SAIs are encouraged to consider continuing organising the project on Investigations and organising Summer School workshops.</li> </ul>
<p><b>PART III: News &amp; Other Important Updates</b></p>		
<p><b>Other Reports</b></p>	<p><u>News from the EUROSAI Presidency (SAI Czech Republic, see attachment 14)</u></p> <ul style="list-style-type: none"> <li>– EUROSAI Secondment Programme approved in April 2023</li> <li>– Next meetings: <ul style="list-style-type: none"> <li>• 8–10 April: Technical GB, Riga, Latvia</li> <li>• 19 April: Extraordinary 60<sup>th</sup> GB meeting, online</li> <li>• 27 May: 61st GB meeting, online</li> <li>• 27 – 28 May: Congress, online</li> </ul> </li> </ul> <p><u>News from the SG2 (SAI Poland &amp; SAI Sweden, see attachment 15)</u></p> <ul style="list-style-type: none"> <li>▪ Under SG2, three continuous projects (communication on IFPP, SAI evaluation tools, and Secondment programme).</li> <li>▪ A meeting on audit methodology took place.</li> <li>▪ Audit English and Data Envelopment projects are ongoing.</li> <li>▪ 4<sup>th</sup> SG2 Meeting planned for 18<sup>th</sup> April online.</li> </ul>	<ul style="list-style-type: none"> <li>▪ An invitation to join the 4<sup>th</sup> SG2 online meeting has been sent out, asking to join the farewell meeting.</li> </ul>

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Any Other Business	None.	

The attachments are shared through a cloud website: [https://vkontrolelt-my.sharepoint.com/:f/g/personal/gmaziliauskaite\\_vkontrole.lt/EsbNSJxoQwVJtItNZYKBLfgBdq6Wil7v2hqGDo0eP-DGiQ?e=dfEXaI](https://vkontrolelt-my.sharepoint.com/:f/g/personal/gmaziliauskaite_vkontrole.lt/EsbNSJxoQwVJtItNZYKBLfgBdq6Wil7v2hqGDo0eP-DGiQ?e=dfEXaI) You will also receive a letter with a link to the website, additionally.

1. Presentation of SAI Italy on PG on Benefits and Methodologies of Real Time Audit
2. Presentation of SAI France on PG on Innovations in EUROSAI
3. Presentation of SAI Czech Republic on BIEP
4. Presentation of SAI Czech Republic on EUROSAI Databases
5. Presentation of SAI Lithuania on PG on Travelling Club of Experts
6. Presentation of SAI Türkiye on PG on Raising the Awareness of the SAIs on the Enterprise Risk Management (ERM) of the auditees & PG on Auditing in the new normal: Connecting Technology to Audit Processes
7. Presentation of SAI Estonia on EUROSAI ITWG
8. Presentation of SAI Poland on EUROSAI WGEA
9. Presentation of SAI Ukraine on EUROSAI WGAFADC
10. Presentation of SAI Lithuania on EUROSAI TFMA
11. Presentation of SAI Lithuania on Survey Results
12. Presentation of SAI Israel on PG on AI Parallel Audit
13. Presentation of SAI the Netherlands on Project on Investigation: Summer School
14. Presentation of SAI Czech Republic on EUROSAI Presidency updates
15. Presentation of SAI Poland and SAI Sweden on EUROSAI Strategic Goal 2 updates