GENERAL PROCEDURES FOR EUROSAI GOAL TEAMS

EUROSAI

LISBON 2011

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INTRODUCTION

The VIII EUROSAI Congress 2011 in Lisbon adopted the EUROSAI strategic plan 2011-2017. While the structure and functions of EUROSAI's bodies as defined in the EUROSAI Statutes remain unchanged, the organisational model of EUROSAI has been adapted to enable the Organisation to implement this strategic plan and four Goal Teams have been set up to achieve the four strategic goals:

The VIII EUROSAI Congress authorised the EUROSAI Governing Board to develop and approve General Procedures for the Goal Teams. The purpose of these General Procedures is to serve as a basic guidance on the composition and reporting of the Goal Teams as well as coordination and liaison between the Goal Teams. They are based on the INTOSAI Handbook for Committees and define particularly those areas in which the Goal Teams may differ from other EUROSAI bodies.

Lisbon, 2 June 2011

GOAL 1

"Capacity Building - Facilitate the development and the strengthening of institutional capacity of EUROSAI members"

GOAL 2

"Professional Standards - Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development"

GOAL 3

"Knowledge Sharing - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners"

GOAL 4

"Governance and Communication - Manage EUROSAI in accordance with the principles of good governance and effective communication"

1 | The Role of EUROSAI Goal Teams

1.1 STRUCTURAL CONTEXT

The work of EUROSAI is accomplished by the:
- Congress;
- Governing Board;
- Secretariat; and
- EUROSAI's other bodies.

The **EUROSAI Congress** is the supreme authority of the organisation and is composed of all its members. Its most important role is to discuss and adopt recommendations on matters of common professional and technical interest. Once every three years EUROSAI holds regular meetings, each of which is chaired and convened by the head of the member SAI hosting the Congress.

In between congresses, the **EUROSAI Governing Board** takes all steps it considers necessary to attain EUROSAI's goals, including the performance of the tasks assigned to the Governing Board by the Congress.

The **Secretariat maintains** contact with members in between congresses and supports the Governing Board and the bodies in their mission performance.

Other **EUROSAI bodies** are instrumental in advancing the work of EUROSAI in between congresses. Much of their work arises from the consideration of issues at congresses. Since the creation of the Goal Teams by the VIII EUROSAI Congress, and under Article 9.5 of the EUROSAI Statutes, EUROSAI bodies exist in various forms:

- The four **Goal Teams** are established to advance EUROSAI's work towards achieving the strategic goals of EUROSAI, thus also contributing to implementation of the INTOSAI strategy in Europe. The Goal Teams operate on the working level in a cooperative and inclusive environment. Subject to any revision of the EUROSAI Strategic Plan, Goal Teams are a permanent part of the EUROSAI structure.
- **Working Groups** are set up by Congress to deal with a variety of issues that are of mutual interest for member SAIs, as well as with professional issues relating to wider audit practice. Working Group mandates may be extended but should not be considered open ended.
- **Task Forces** are set up by the Congress or the Governing Board for a limited period of time to deal with specific assignments or tasks of either a technical or organisational nature.
- **Project and Study Groups** may be established by and within a Goal Team, Working Group or Task Force for a limited period to facilitate that body's work.

1.2 ROLE OF THE GOAL TEAMS

Goal Teams are the four teams set up by Congress under the EUROSAI strategic goals:

Team 1: Capacity Building
Team 2: Professional Standards
Team 3: Knowledge Sharing
Team 4: Governance and Communication

The objective of the Goal Teams is to achieve the strategic goals within the validity period of EUROSAI's strategic plan. They are standing teams whose tasks are defined by the strategic plan.

Whereas the Teams for Goals 1-3 are responsible for implementing specific areas of the strategic plan, the Team for Goal 4 will ensure that cross-cutting issues including balance, coherence and compliance with the strategic plan are addressed.

2 | Formation of a Goal Team

2.1 ESTABLISHMENT OF A GOAL TEAM

Goal Teams are established by authority of Congress to achieve the four goals of the strategic plan. Goal Teams are established in due consideration of the:

- EUROSAI Statutes and Standard Procedures,
- Congress and Governing Board resolutions,
- EUROSAI Strategic Plan,
- General Procedures for EUROSAI Goal Teams, and
- INTOSAI Handbook for Committees.

2.2 APPOINTMENT OF A CHAIR

2.2.1 NOMINATION AND APPROVAL

With the exception of the chair of the Team for Goal 4, which shall be the SAI currently holding the EUROSAI Presidency, Goal Team chairs shall be appointed by the Governing Board. Appointments are announced on the EUROSAI Website.

2.2.2 TERM OF APPOINTMENT

The term of office for a Goal Team chair shall be a minimum of three years, in correspondence with the period of congresses, renewable by proposal of the teams at a cycle of three years, to enable a continuous implementation of the strategic plan. It is suggested that Goal Teams rotate the chair function after a maximum of nine years. The incoming chair should have been involved in the work of the team for some time.

2.2.3 RESIGNATION

Goal Team chairs may resign from their position after notifying the EUROSAI President and the Secretary General. Outgoing Chairs should, to the extent possible, take steps to ensure the continuity of the Goal Team's work including consultation on a proposal for their successor.

2.3 MEMBERSHIP

2.3.1 COMPOSITION

The members of the Capacity Building Team, the Professional Standards Team and the Knowledge Sharing Team (Teams 1-3) are EUROSAI members who volunteer to participate in the particular Teams. The respective Goal Team chair chooses the members among the volunteers with a view to ensuring the Team has recourse to each of the specialisms required to achieve its objectives. For example, to ensure training activities are well-defined and well-integrated, a Team chair may consider including a training specialist in the Team. The Team chair notifies the EUROSAI President and the Secretary General of this decision. SAIs may join more than one Team as members.

The EUROSAI Working Groups and Task Forces are additional ex-officio members of the Knowledge Sharing Team, represented by their chairs or other members appointed by the chairs.

The members of the Team for Goal 4 are the outgoing, current and incoming EUROSAI Presidencies, the Secretariat and the chairs of Teams 1-3. The chairs of Teams 1-3 are free to delegate this role to another member of their team.

2.3.2 NUMBER OF MEMBERS

The size of Teams 1-3 is the prerogative of the Goal Team chairs. The composition of a Team shall be governed by the double principle of both preserving a small, efficient structure and a limited number of members to guarantee the Teams' effectiveness whilst also respecting the open and inclusive character attributed to EUROSAI by its Statutes. To ensure active participation and achievement of the Goals, each Team member should therefore be assigned to a task.

Based on experience, up to ten to fifteen active members should serve as maximum reference allowing for the different remits of the Goals.

2.3.3 BALANCED REPRESENTATION

When admitting new members for Teams 1-3, the Goal Team chairs should seek to ensure an equitable representation of SAIs of the different EUROSAI sub-regions and of the major SAI models (such as Courts of Audit, Board systems or Auditor General systems). While it may not be possible to ensure representation of each group, the chair should work towards the best possible composition to provide the broadest possible base of experiences for the Team consistent with its objectives.

2.3.4 TERM OF OFFICE

It would be preferable if Goal Team members could volunteer for a minimum of three years. This would enable continuity in the implementation of the strategic plan. For the same reason consideration should also be given to allowing members to serve additional or extended terms at the discretion of the Goal Team chair. However, six to nine years should be regarded as a maximum so as to allow a greater variety of SAIs to work together, encourage new ideas and broaden experience.

2.3.5 RESIGNATION

Members may withdraw from membership by notifying the Team chair. The chair will notify the EUROSAI President and the Secretary General about any resignations.

3 | Terms of Reference (ToR)

3.1 DRAFTING AND APPROVAL

The Goal Teams' ToR should provide for the

- objectives of the Goal Team and state how the Team supports the objectives of EUROSAI and its strategic plan 2011-2017,
- membership, observers and guests,
- procedural provisions
- relationship with INTOSAI and its Regional Working Groups, and
- liaison with the Team for Goal 4 and other EUROSAI bodies, in line with the strategic plan and the corresponding strategic goal.

The Goal Team chair is responsible for drafting the initial ToR for discussion by the Team. The individual ToR will be drafted in liaison with the Governance and Communication Team, which will ensure that cross-cutting issues including balance, coherence and compliance with the strategic plan are considered.

Team should agree its ToR within nine months after the establishment of the Team. ToR will be presented to the Governing Board for approval. Each Team's ToR are accessible on the EUROSAI Website or on the Team's own Website which in turn is directly linked to the EUROSAI website (www.eurosai.org).

3.2 AMENDMENTS

The amendment of each Team's ToR is incumbent on its members. Amendments may be suggested by the Congress, the Governing Board, or by Team members. However, Team members are responsible for articulating the amendments and submitting them to the Governing Board for approval.

4 | Operational Plan

Each team should develop an operational plan. This operational plan should be closely linked to the objectives and implementation activities of the strategic plan. It should cover the implementation period of the strategic plan and shall be subject to annual review.

The operational plan should state
- concrete tasks to be performed to achieve the strategic goal,

- the responsible SAI or Project Group for each specific task,
- clear priorities of the tasks to be carried out,
- working methods,
- a timetable defining a deadline for each task.

The drafting and approval of the operational plan is detailed in the provisions in section 3.1.

5 | Reporting

5.1 REPORTS TO THE GOVERNING BOARD

Each Goal Team chair reports annually to the Governing Board on the work accomplished by the Team to achieve the respective strategic goal. The Team 4 chair also reports on cross-cutting issues as defined in the implementation strategy 4.1 of the strategic plan.

The Goal Team chair should provide a briefing report on the Team's activities since the last Governing Board meeting, namely the
- actions taken,
- results achieved,
- issues for follow-up,
- expected outcomes for the future and
- any other relevant information.

In addition, products ready for distribution should be provided to the Governing Board. Any amendments of the ToR, operational plans and membership also need to be reported.

5.2 REPORTS TO CONGRESS

The EUROSAI Congress provides a valuable forum for the full EUROSAI membership to discuss and endorse Teams proposals for future work, to keep abreast of major on-going activities, and for distributing and adopting Team reports, including any new publications.

Under the scheduled agenda item, Teams report to the general plenary session of the Congress. The same procedure is applied for the reports to Congress as for the reports to the Governing Board. Goal Teams should aim to have their products and proposals ready for consideration and endorsement by the members of EUROSAI at congresses. In between congresses other procedures may be agreed.

6 | Other Business

For further guidance[1], the members of the EUROSAI Goal Teams, and in particular their chairs, may refer to the INTOSAI Handbook for Committees. This may also apply to the other EUROSAI bodies such as Working Groups, Task Forces, Project Groups and Study Groups where appropriate.

These General Procedures will be posted on the EUROSAI website.

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1. As e.g. on business, publications and distribution of products

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