



## CONSOLIDATED PROGRESS REPORT OF GOVERNANCE PORTFOLIOS

May 2017-April 2021

## Prepared by the Coordination Team:

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## EXECUTIVE SUMMARY

### Background information on the state of affairs

Following the postponement of XI EUROSAI Congress due to the COVID-19 pandemic crisis, EUROSAI members endorsed the extension of the term of office of the current Governing Board members and entrusted them with the decision-making necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress.

As a result of this postponement, adhering to the approval of EUROSAI members, mandates of current Presidency, portfolio holders, non GB strategic co-leaders, and Working Groups and Task Forces (and their chairmanships) as well as EUROSAI budget and the mandate of the current external auditors of EUROSAI's financial statements were extended. Besides, the three-year term mandate of the next EUROSAI Presidency -which will initiate in 2021 and end in 2024 was also shifted.

In its 51st meeting, GB adopted the formal decision to postpone the submission of the mid-term review report and progress report planned for this year and, instead, perform the related reporting requirement on a 4-year basis at the upcoming XI Congress in 2021.

### Introduction

This report is prepared by the Coordination Team (hereinafter CT) through consolidating the individual 4-year progress reports of respective portfolios namely Overall Governance and Culture, Communication, Relations with non-SAI Stakeholders, Relations with Other INTOSAI Regional Organizations and Forward Thinking and Emerging Issues.

The individual progress reports, enclosed to this report, reflect the overall performance of the respective portfolios, including also the information on the respective Project Groups' performance.

The report constitutively aims to reflect overall performance of the governance portfolios for the period of May 2017-April 2021, together with cross-cutting issues, planned future work, expectation towards EUROSAI community and issues to be addressed by the Governing Board.

### Main Results and Outcomes Achieved

- General Procedures (GP) for the ESP was drafted and approved by the GB in 2018. It has been implemented as an effective tool to assist the key players of the ESP to conduct their works in a harmonized and synergic manner. An updated version of the GP for the ESP drafted to reflect changes needed has been submitted for GB's approval at the 53 GB meeting.
- EFR was updated in 2018 in line with the drafting of the GP for the ESP. An updated version of the EFR has been drafted for GB's approval at the 53 GB meeting. A proposed amendment to the Statutes to modify article 16.1a) has been submitted for XI Congress's approval.
- Approval mechanism of the ToRs were introduced and used as an effective tool to avoid gaps, overlaps and duplications with a more systematized and clear channel.

- The “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in İstanbul, in 2018 for the first time, with an output of “Key Principles and Good Practices for Governing as a Team” document, to build on the team spirit and motivation of GB members.
- Online Coordination Team meetings and Videoconferences between Presidency and GB member(s) were more frequently organized at both presidential and technical level on usual topics as well as emerging issues.
- “Quality and Transparency Protocol for EUROSAI Products and Documents” and “Procedure to Close Project Groups” were drafted and used by the PGs in the pilot-phase. Then, they were integrated into the General Procedures to be approved at the 53rd GB.
- Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report.
- The EUROSAI OP webpage was designed and launched to make the Operational Plan more visible and accessible to our members as well as to provide them with an efficient platform to publicize the results of their work.
- Twitter account for EUROSAI OP was also established and now reached at approximately 500 followers.
- “Survey on ESP 2017-2024 implementation and update proposals” was conducted and results of the survey was consolidated in an analysis report to feed the update process of the ESP.
- Overall current situation Analysis (including a SWOT) of EUROSAI communication practices was finished and a Report supporting the new proposal for updated EUROSAI Communication Framework was submitted to the GB.
- The first informal EUROSAI Focus Group for communication professionals was organized; a comprehensive EUROSAI’s Website Analysis was presented to the GB ;new Technical Specifications for the restart of EUROSAI website were developed.
- Updated draft EUROSAI Communication Framework proposal and draft Action Plan were submitted to the GB.
- Initiation of Social Media communication etc. was integrated within the Communication Framework and proposals for social media policy, roadmap of EUROSAI Twitter account etc. were presented.
- SAI of Latvia withdrew from Communication portfolio by the decision of their council with the letter dated 2 September 2019. Till this date, no GB member was willing to take over this responsibility as a whole. At 51st GB meeting, the GB agreed that the EUROSAI Secretariat would draft a Communication Framework, which would be a general document prepared using as baseline the draft prepared by SAI Latvia. The 52nd GB endorsed the draft of the EUROSAI Communication Framework, to be submitted to the XI Congress for approval, and took note of the EUROSAI brand book.
- In 2019 – 2021, several international organisations and other non-SAI organisations including OECD and EBRD were approached with a clear focus on accountability, transparency and the risk of an audit gap during the Covid-19 crisis.
- Experts from other institutions (OECD, EBRD and EU DG Budget and International IDEA) were invited to participate in discussions organised by the Covid-19 PG.

- A pop-up project on Integrated Reporting has been started together with the European Confederation of Institutes of Internal Audit. A joint survey was performed and webinar on the results was organized. A follow up webinar has also taken place.
- An outline for the practical framework for EUROSAI stakeholdermanagement has been developed and finalisation is expected in Q1 2021.
- Bilateral ToR with OLACEFS, ARABOSAI and ASOSAI and proposal for financial Scheme for the implementation of the EUROSAI-AFROSAI Cooperation Framework were approved by the GB.
- IX EUROSAI-OLACEFS Joint Conference was organized online in September 2020 under the general topic "The COVID-19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work". EUROSAI Secretariat, participated in the Organizing Committee of this Conference.
- EUROSAI cooperated with ARABOSAI in the Webinar “Engaging with partners to respond to the CORONAVIRUS pandemic”, that was organized in June 2020.
- AFROSAI CBC was supported to identify EUROSAI experts for the Seminar on quality control and quality assurance held in El Cairo and hosted by the SAI of Egypt on 25-27 June 2019.
- The first EUROSAI-AFROSAI joint seminar on “Sharing experience about auditing for Sustainable Development Goals: A view from different Regions” was held in Lisbon in 2019 with the support of the EUROSAI and AFROSAI Secretariats.
- EUROSAI participated in the exhibition space of the XXIII INCOSAI in Moscow in September 2019 by the coordination of the Secretariat and the Presidency.
- A region-to region practical KS session, named Round table was organized at the INTOSAI Regions Coordination Platform and the first round table was chaired EUROSAI Secretariat.
- EUROSAI Secretariat has dealt with several requests of information and practices from their peers, mostly from ARABOSAI, ASOSAI and OLACEFS, and equally also received feedback from them on financial, administrative or communication issues.
- Web-based dialogue of all EUROSAI members resulted in a compilation of key Emerging Issues. Toolkit (“Emerging Issues cards”) focusing on the issues seen as priorities by SAIs was developed.
- Emerging Issues Workshop was performed in Istanbul in November 2018 on the occasion of Off-site Meeting.
- Emerging Issues Workshop was performed in EUROSAI-ASOSAI joint conference in Jerusalem in 2019.
- Emerging Issues videos of “Emerging Issues: a SAI perspective” and “Emerging Issue: as a part of SAI Strategic Planning” were prepared by SAI Finland and presented in the INCOSAI XXIII in Moscow.
- “Project Group on Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View?” led by European Court of Auditors (Chair) and SAI Finland (Vice-chair) was established in September 2020. A Review of approaches to tracking climate expenditure by Institute for European Environmental Policy was commissioned and the draft paper has already been distributed among PG members.
- “Project Group on Auditing the Response to the Covid-19 pandemic” led by SAI UK (Chair) and SAI Finland (Vice-chair) was established in May 2020 and work of the project group started

as well as workstreams under the project group. 17 Roundtable discussions plus multiple bilateral engagements were organized; multiple questionnaires, documents were shared in the COVID-19 area on BIEP.

### Issues to be Addressed by the GB

The following issues are submitted to the Governing Board for exchange of opinions and approval/acknowledgment:

- Updated Statutes / support to submit it to Congress' approval
- Updated EFR/Approval
- Updated GP of the ESP/Approval
- Update of ESP 2017- 2024/support to submit it for Congress' approval
- Draft resolution for the update of ESP 2017- 2024/support to submit it to Congress' approval
- SAI of Ukraine's proposal of date for the IV EUROSAI-ARABOSAI Joint Conference in Kyiv, that is, 17-19 May 2022 (approval)
- The continuation of the portfolios, another GB member to continue with the work as SAI Finland is leaving the GB after completing its mandate (for discussion)

### Cross-cutting Issues and Proposals

Considering the areas of activity of all portfolios, the following points are evaluated as cross-cutting issues which should be dealt with, to ensure efficient and effective use of resources as well as to improve synergy in these interconnectional areas with proposals:

- **EUROSAI website and EUROSAI OP webpage/new EUROSAI OP Twitter account:** EUROSAI OP webpage and new EUROSAI OP Twitter account has close connection with the context of the EUROSAI's current website as well as the scope of the Communication Portfolio.  
**Proposal:** Close coordination with the related actors has been the priority to ensure the synergy. Therefore the OP webpage, EUROSAI's official website, OP Twitter account and other similar communication channels should be coordinated in a way in order to ensure effective and timely communication with the members as well as to avoid any duplication or overlaps.
- **Relations with non-SAI stakeholders:** The portfolio has a great deal of cross-cutting issues, as is to be expected when covering stakeholder management and contacts. Over the last year the main cross fertilisation can be found with:
  - the portfolio on Forward Thinking and Emerging Issues – identifying organisations connected to emerging issues for ongoing dialogue.
  - The projectgroup Covid-19 response, specifically the workstream stakeholder relations
  - the portfolio on Strategic Communication – clear need from non-SAI stakeholders to find strategic information on EUROSAI by clear communication channels (foremost website) and need for being able to share and contribute to each others communities (for example by contributions to each others communication channels by blogs or other means).
  - Strategic Goal 1 – together with ECIIA developing a pop-up project on Integrated Reporting.**Proposal:** It is essential that there is good cooperation, on all levels, between the portfolioholders, as was the case in 2017-2021. Establishing informal contacts makes cooperation much easier and is beneficial to the work of all portfolioholders.
- **Relations with other INTOSAI Regional Organizations and Financing Issues:**
  - Financing issues (allocations for supporting the implementation of EUROSAI- AFROSAI cooperation framework).

- Conferences and training events with other Regional Organizations, such as the next EUROSAI-ARABOSAI Joint Conference, fall not only under this portfolio, but also under the scope of SG1 objective 1.3 -“To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.
  - Cross-cutting issues regarding the topics may also exist, like in the case of the SDG seminar with AFROSAI, as objective 1.2 includes among its expected outcome the sharing of experiences in auditing the implementation of SDGs.
- **Emerging Issues:**
    - Change management in SAI leadership and strategic planning, changes in the operational environment and SAIs ability to renew as organisations and professional communities based on the changing stakeholder expectations, technological and methodological changes and digitalization.  
With focus on two aspects 1) EUROSAI as an organisation 2) audit field as a whole.
    - **Proposal:** now after the concepts and issues are highlighted and shared among the EUROSAI Members, next steps could be to continue to take the work to more concrete level (work started and on-going), information sharing sessions and trainings could be organised.

### Expectations towards EUROSAI GB and other EUROSAI members

For supporting the well-functioning of the EUROSAI as a whole and the GB Governance portfolios in terms of the sound achievement of the objectives by Portfolios, the expectations that addressed to GB are:

- Enhanced communication of members to maximize knowledge sharing and professional cooperation through using online tools more commonly and effectively to lessen the devastating impacts of COVID-19 crisis with respect to emerging audit areas and working conditions of SAIs.
- Informing the portfolio holder of Relations with non-SAI Stakeholders on their substantial contacts with non-SAI stakeholders for possible needs and (in)formal cooperation.
- Ensuring suitable EUROSAI promotion material is available.
- Feedback, input and opinion by GB members upon consultation of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations
- Engagement and active participation of EUROSAI members in Joint Conferences or another events or activities organized with other Regional Organizations
- Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting when possible to EUROSAI training events...)
- Continuation of the monitoring of Emerging Issues.
- Continuation of the work with emerging issues; to proceed to a more concrete steps now after work has started and the issues have been raised.
- Active participation and share of best practises and continuation of the cooperation with the INTOSAI bodies involved with monitoring emerging issues (the SCEI cooperation together with the EUROSAI Secretariat).



## A. Executive Summary

The objective of the Overall Governance and Culture Portfolio is to ensure the management of EUROSAI in line with its mission and vision statement, values and the establishment of the effective, efficient and flexible organizational structure for the accomplishment of its strategic goals. In this context, adhering to the below mentioned implementation strategies, the following activities were carried out by the Portfolio during the May 2017- April 2021 period:

- **To contribute to the realization of an effective, efficient and flexible organizational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members;**
  - The “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in Istanbul, Turkey on 19th November 2018. In line with the aim and motto of the meeting -"Governing as a Team for the Future"-, the GB members seized the opportunity to exchange their views on how to act as a close team, building on the team spirit and motivation in order to drive EUROSAI forward, in an effective and efficient manner.
  - As an output of this Off-site meeting, a paper “Key Principles and Good Practices for Governing as a Team” was published. After then, an additional document, an action plan, was prepared in order to facilitate the implementation of those good practices, ensuring that they become part of EUROSAI’s reality. An exercise was carried out with an electronic tool by the Secretariat at the end of the 50<sup>th</sup> GB in order to review the adherence of the EUROSAI GB to the key principles and good practices summarized in the document “Governing as a team: key principles and good practices”.
  - Online Coordination Team meetings were organized at both presidential and technical level before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues.
  - Videoconferences between Presidency and GB member(s) were organized on usual topics as well as emerging issues.



- **To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan and to increase active participation in the accomplishment of strategic goals to reach the highest possible number of EUROSAI members;**

- The PG on "Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging Members' Participation" designed a webpage to make the Operational Plan more visible and accessible to our members which would contribute to increasing their awareness about the possible active role they can play within EUROSAI.
- EUROSAI's key players (SG Co-leaders, portfolio holders, PG leaders, WGs/TFs) were provided with an efficient platform to publicize the results of their work and facilitate the monitoring of their activities by both the Coordination Team and GB. Furthermore, EUROSAI activities connected to the ESP 2017-2024 are made more visible and known by the Organization's members.
- In order to define a simple and clear process to ensure that adequate and transparent arrangements are applied for the development and, where applicable, review of EUROSAI products and documents, "Quality and Transparency Protocol for EUROSAI Products and Documents" was prepared and incorporated into General Procedures.
- In order to establish a simple procedure to make sure that the products created and results obtained by PGs reach EUROSAI members and other stakeholders, "Procedure to Close Project Groups" was prepared and incorporated into General Procedures.
- Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report.

- **Taking into account the diversity of the region, to contribute to the development of new and agile forms of cooperation, to the spread of open dialogue culture and to the promotion of further professional cooperation;**

- Other objective of the PG on Visualization of the OP is to provide all EUROSAI Members the opportunity to gain a general understanding of what is going on within EUROSAI Operational Plan in terms of all the activities such as the projects covered, events, initiatives etc.
- By this information hub, EUROSAI members are now able to share freely their outputs, opinions, impressions, maybe photos and memories about the events at any time in the Community News section of the webpage.
- As a new and agile form of communication, the members are informed through the webpage, and provided with the opportunity to join to projects seeking for volunteers.
- In order to maintain the visibility and communication of our members' activities especially under COVID-19 conditions, more effective use of current communication tools and new ones have been achieved. Therefore, beside the EUROSAI OP webpage, Twitter account for EUROSAI OP was established and now reached at approximately 500 followers.
- "Survey on ESP 2017-2024 implementation and update proposals" was conducted in order to reveal the members' opinions on the past implementation period and reflect their future perspective as well as expectations for the next 3 years. Results of the survey was consolidated in an analysis report to feed the update process of the ESP.

• **To ensure clear definition of the roles and responsibilities of EUROSAI bodies and the actors in the new governance structure to maximize synergy and avoid gaps, overlaps and duplications,**

- In 2018, General Procedures was drafted by the PG on “Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework” led by the Portfolio and has been implemented in the following years as an effective tool to assist the implementing bodies and actors of the ESP to conduct their works in a harmonized and synergic manner. Need based updates and revisions were made on the document.
- PG for the Revision of EUROSAI Regulations was set up by the Secretariat and conducted necessary amendments in the EFR and Statutes in line with new developments.
- Approval mechanism of the ToRs were introduced by the General Procedures and continued to function as an effective tool to avoid gaps, overlaps and duplications with a more systematized and clear channel.

### B. Evaluation of cross-cutting issues and proposals

EUROSAI OP webpage and new EUROSAI OP Twitter account has close connection with the context of the EUROSAI’s current website as well as the scope of the Communication Portfolio.

**Proposal:** Close coordination with the related actors has been the priority to ensure the synergy. Therefore the OP webpage, EUROSAI’s official website, OP Twitter account and other similar communication channels should be coordinated in a way in order to ensure effective and timely communication with the members as well as to avoid any duplication or overlaps.

### C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification
Guiding principles set in Ch4 of the ESP	Guiding principles should be defined under a specific goal as objectives with desired outcomes	Governance Portfolio Holders lack of measurable and concrete objectives and desired outcomes, which make OP design difficult and weaken the linkage with ESP.

## D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

### Strategic Goal / Governance Portfolio: Overall Governance and Culture Portfolio

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
To review, revise and where necessary draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the ESP 2017-2023	Project Group on "Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework"	1. General Procedures for the Implementation of ESP and its Annexes were prepared and approved.  2. "Quality and Transparency Protocol for EUROSAI Products and Documents" and "Procedure to Close Project Groups" were prepared and incorporated into General Procedures to be approved at 53 <sup>rd</sup> GB.	Review and where necessary revise the Governance and Modus Operandi of the organisation, clarifying roles and responsibilities to maximise resources and avoid duplication and gaps	<b>achieved</b>

	<p>Project Group on “EUROSAI Regulations”</p>	<p>PG for the Revision of EUROSAI Regulations was set up by the Secretariat and conducted necessary amendments in the EFR and Statutes in line with new developments.</p> <p>Updated Statutes (related to article 16.1.a) will be submitted to Congress’ approval</p> <p>The EFR was update in 2018. An updated version of the EFR will be sent for approval at the 53rd GB. This version Includes several changes derived from new developments and GB decisions such as that approved at the 50 GB meeting related to article 16.1.a) of the Statutes and at the 49 GB meeting to enhance transparency related the EUROSAI’s annual accounts and auditors report. The publication of those documents will be put into practice after the XI Congress 2021 is held.</p>		<p><b>achieved</b></p>
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<p>To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members</p>	<p>Project on Creation of an enabling environment within GB to focus more on the strategic issues and facilitate the decision-making mechanism via regular and off-site meetings</p>	<p>1) Discussion Paper at the 49th GB meeting was prepared for the Roundtable Discussion to elaborate on fundamental questions and strategic decisions, in reaction to ongoing events and in order to contribute to the successful implementation of the ESP</p> <p>2) Online Coordination Team meetings were organized at both presidential and technical level before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues.</p> <p>3) “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in Istanbul, Turkey on 19th November, 2018.</p> <p>4) A paper “Key Principles and Good Practices for Governing as a Team” was published. After then, an additional document, an action plan, was prepared in order to facilitate the implementation of those good practices</p> <p>5) An exercise was carried out with an electronic tool by the Secretariat at the end of the 50th GB in order to review the adherence of the EUROSAI GB to the key principles and good practices summarized in the document “Governing as a team: key principles and good practices”.</p> <p>6) Videoconferences between Presidency and GB member(s) were organized on usual topics as well as emerging issues.</p>	<p>Establish an effective, efficient and flexible organisational structure able to support the strategy</p>	<p><b>achieved</b></p>
<p>To coordinate and monitor on a regular basis the</p>	<ul style="list-style-type: none"> <li>• Regular monitoring and reviewing of the</li> </ul>	<p>1. Regular VC meetings were conducted and frequent e-mail correspondence was</p>	<p>Establish an effective, efficient and flexible</p>	<p><b>achieved</b></p>

<p>execution of the EUROSAI Operational Plan</p>	<p>EUROSAI Operational Plan</p> <ul style="list-style-type: none"> <li>• Functioning of a more simplified and effective reporting system which highlights the fundamental strategic issues and respective possible actions to be addressed.</li> </ul>	<p>ensured for the effective monitoring of the implementation of the ESP.</p> <p>2.Overlap between different implementing bodies is minimised and synergies are maximised. As a result of the effective monitoring of the CT, it was ensured that received ToRs have no overlap.</p> <p>3. “Quality and Transparency Protocol for EUROSAI Products and Documents” and “Procedure to Close Project Groups” were drafted as an agile response to new developments.</p> <p>4. Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report.</p>	<p>organisational structure able to support the strategy</p>	
<p>Taking into account the diversity of the region, to foster the inclusiveness of EUROSAI through reaching out to all members</p>	<p>Project on aiming at encouraging active membership and more participatory environment</p>	<p>1) Feedbacks from 39 member SAIs gathered through “Survey on ESP 2017-2024 implementation and update proposals” and results of the survey was consolidated in an analysis report to feed the update process of the ESP.</p> <p>2) EUROSAI OP webpage and Twitter account for EUROSAI OP have been used actively by the members with approximately 500 followers.</p>	<p>Promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications</p>	<p><b>achieved</b></p>
	<p>Project Group on Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging</p>	<p>1. OP Webpage platform is widely used by EUROSAI’s key players (portfolio holders, PG leaders, among others) to publicize the results of their work.</p>		<p><b>partially</b></p>

	Members' Participation	<p>2. OP webpage platform presents open projects for potential partners. However due interest could not be attracted by solely this channel.</p> <p>3. In order to maintain the visibility and communication of our members' activities especially under COVID-19 conditions, more effective use of current communication tools and new ones have been achieved (Twitter account)</p>		
<b>Expectations towards EUROSAI GB and other EUROSAI members</b>			<b>Issues for the discussion:</b>	
Feeling the impacts of COVID-19 crisis, members are expected to enhance their communication to maximize knowledge sharing and professional cooperation through using online tools more commonly and effectively			<ul style="list-style-type: none"> <li>- Updated Statutes / support to submit it to Congress' approval</li> <li>- Updated EFR/Approval</li> <li>- Updated GP of the ESP/Approval</li> <li>- Update of ESP 2017- 2024/support to submit it for Congress' approval</li> <li>- Draft resolution for the update of ESP 2017- 2024/support to submit it to Congress' approval</li> </ul>	
<b>Contact person(s): Berna Dinç</b>				



Latvijas Republikas  
Valsts kontrole



Strategic Plan  
2017 – 2024

## Executive Summary

The State Audit Office of Latvia proposes a common objective for EUROSAI's communication: ***“The European SAIs recognize EUROSAI as a promoter of their interests and support in their work”*** and we propose to address this organization-wide issue by developing:

- 1) An updated Communication Framework (hereinafter – CF) as the first priority and
- 2) approaches/techniques for implementation and monitoring of the Communication Framework as the second one.

The updated EUROSAI Communication Framework arranges the current communication platform of the organization by defining fundamental principles for communication with external audiences of EUROSAI, current communication channels and tools, and supplementing the existing ones with new and modern ones to be potentially implemented. The Framework also defines the responsibilities of all the EUROSAI structures involved by emphasising the need to act in a single team in a collegiate manner.

The newly proposed systematic and strategic approach to EUROSAI's communication is built with respect to the existing role of the EUROSAI Secretariat as the key player within EUROSAI communication – and also by increasing the Presidency's significance in communication due to its role as the main representative of EUROSAI – both these statuses being approved by the EUROSAI Congress.

A comprehensive and overall current situation analysis of EUROSAI communication practices was the first step and a part of 'restarting' the EUROSAI's Communication Framework. The analysis is based on the professional experience of the communication professionals of the SAO of Latvia. The experience, discussions and judgements of a Focus group of communication experts representing the SAIs of Austria, Czech Republic, Finland, Georgia, Lithuania, Poland and Spain have also greatly contributed to some parts of the analysis.

The summary of the main findings of the current communication situation of EUROSAI is mostly based on the SWOT approach which is one of the most commonly used methodology for communication analysis.

Since the EUROSAI's website [www.eurosai.org](http://www.eurosai.org) is the major communication tool and channel, the SAO of Latvia subjected this particular tool to a comprehensive analysis. The results of this evidence-based analysis enables the EUROSAI to consider a 'restart' of this valuable communication tool, which is not only crucial for its members, but also vital for representing the organisation to external audiences.

The updated EUROSAI Communication Framework and documents related thereto are aimed at ensuring that the communication of all EUROSAI members and individual stakeholders is building a positive image of the organisation by meeting “one voice principle”, which means more intense action by all the EUROSAI structures, engaging communication professionals in the day-to-day work and decision-making of the organisation, the transition from reporting of events to changing attitudes, proposing ideas, and bringing stories into the everyday life of the organization. The EUROSAI Communication Framework and documents related thereto are proposed to be introduced step-by-step taking into account the human resources and financial capacities of the EUROSAI and its members.



## Cross-cutting issues

Communication and activities related to it concern most EUROSAI structures and members - either by impersonating themselves as communicators on behalf of EUROSAI or target audiences within and of EUROSAI.

The updated Communication Framework proposes wider involvement of communication professionals and experts of EUROSAI member SAIs for the benefit of EUROSAI's governance improvements. The initiative proposed within the updated Communication Framework to create a Communication Coordination Group may have a potential for closer interconnection and synergy with the objectives of the SG 2 related to SAIs' institutional capacity development in the area of communication.

No.	Objective(s)	Project/Initiative	Responsible parties	Results and outcomes	Overall status of the Project/initiative
1.	European SAIs recognize EUROSAI as a promoter of their interests and support in their work	RE-DEVELOPMENT OF EUROSAI COMMUNICATION FRAMEWORK  * introducing more detailed communication: - policies; - forms and tools (social media, newsletters, etc.); - frequency - responsibilities (among key players, of WG, concerning EUROSAI events etc.) (use of EUROSAI logo, provision of information)	SAO of Latvia	<ul style="list-style-type: none"> <li>- overall current situation <b>ANALYSIS</b> (<i>including a SWOT</i>) of EUROSAI communication practices finished;</li> <li>- the first informal EUROSAI <b>FOCUS GROUP</b> for communication professionals organized;</li> <li>- a comprehensive EUROSAI's <b>WEBSITE ANALYSIS</b> finished and presented to the GB members in November 2018;</li> <li>- new <b>TECHNICAL SPECIFICATIONS</b> for the restart of EUROSAI website developed;</li> <li>- updated draft <b>EUROSAI COMMUNICATION FRAMEWORK</b> proposal developed according to up-to-date communication developments, including relevant details on the policies of different communication forms and tools, frequency needs, responsibilities.</li> </ul>	<ul style="list-style-type: none"> <li>- a <b>REPORT</b> supporting the new proposal for updated EUROSAI Communication Framework made available to the Governing Board (hereinafter – GB) members (<i>to be presented to the GB at its 50th meeting</i>);</li> <li>- the <b>EXPERTISE</b> provided by the focus group's members used to support the analytical work for updating the EUROSAI Communication Framework (<i>including a face-to-face meeting in Riga in December 2018</i>);</li> <li>- conclusions have been incorporated within the overall current situation analysis of EUROSAI communication practices and used to develop a proposal for EUROSAI's website restart (<i>to be presented to the GB at its 50th</i></li> </ul>

				<p>– draft step-by-step <b>ACTION PLAN</b> proposed to implement the Communication Framework.</p> <p>To complement / implement the updated EUROSAI Communication Framework, SAO of Latvia has started the development of user friendly <b>SOLUTIONS</b>; first results:</p> <ul style="list-style-type: none"> <li>- EUROSAI Social media policy;</li> <li>- Twitter roadmap for EUROSAI;</li> <li>- Tips for visualisation of EUROSAI’s communication;</li> <li>- Guidance on writing a press release for EUROSAI activities;</li> <li>- Templates on EUROSAI communication plans</li> </ul>	<p><i>meeting in case of endorsement of updated draft EUROSAI Communication Framework;</i></p> <ul style="list-style-type: none"> <li>- proposal to be presented to the GB at its 50th meeting;</li> </ul> <p><b>IN CASE OF ENDORSEMENT of updated CF:</b></p> <ul style="list-style-type: none"> <li>- Action Plan proposal for implementation of the updated CF to be presented to the GB and to be endorsed, including:             <ol style="list-style-type: none"> <li>1) project presentation to the GB on restart of EUROSAI website (<i>Endorsement of Technical specifications</i>)</li> <li>2) project presentation to the GB on EUROSAI Communication Coordination Group (<i>Endorsement of Terms of Reference</i>)</li> <li>3) project presentation to the GB on PR expert of EUROSAI (<i>Endorsement of Terms of Reference</i>)</li> <li>4) the new Communication Framework to be updated in 1 year in 2020 (<i>if necessary</i>) and</li> </ol> </li> </ul>
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				<p>to be submitted for approval by EUROSAI Congress in Prague</p> <p><b>IN CASE OF ENDORSEMENT of updated CF</b>, SAO of Latvia will ensure the methodological support for its implementation by developing particular solutions in a form of user friendly <i>policies, roadmaps</i> and <i>templates</i> (as proposed within the updated CF).</p> <p>The already developed drafts for particular activities of the CF are offered to introduce the proposed format to the GB. Further quality check as proposed within the updated CF – to be ensured by the new Communication Coordination Group.</p>	
		<p>INNOVATIONS IN EUROSAI's COMMUNICATION to ENHANCE VISIBILITY &amp; ACCESSIBILITY OF EUROSAI</p> <p>* analysis of members' needs and goals for target audiences</p> <p>*introduction of new initiatives (social networks as an option)</p>		<p>The solutions for implementing this OP's Project/Initiative have been taken into account while developing the updated draft CF. Thus, already several steps (e.g. a proposal of transforming the EUROSAI Magazine into a Magazine Blog, initiation of Social Media communication etc. have been integrated within the CF and SAO of Latvia has developed proposals for social media policy, roadmap of EUROSAI Twitter account etc.) – please see also above.</p>	<p>This OP's Project/Initiative will be integrated within the Activity Plan for the implementation of the updated CF.</p> <p>The OP of EUROSAI Strategic Plan will be updated accordingly in case of endorsement of updated CF during the 50<sup>th</sup> GB meeting.</p>

## Activity plan for the next reporting period

**IN CASE OF ENDORSEMENT of updated EUROSAI Communication Framework**, SAO of Latvia will offer the Governing Board a new Action Plan for its implementation, thus the OP of EUROSAI Strategic Plan regarding Communication will be updated; new activities the implementation of which the SAO of Latvia will coordinate or perform will include:

- Restart of EUROSAI website;
- Establishment of the EUROSAI Communication Coordination Group;
- Start of the EUROSAI social media (Twitter, Flickr, LinkedIn, etc.);
- Set-up of EUROSAI Magazine blog’s approach (roadmap and technical solution for the new EUROSAI website);
- Development of SOLUTIONS (user-friendly guidance policies and roadmaps) for implementation of the updated Communication Framework (activities, products etc.).

Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
<p>The newly proposed systematic and strategic approach to EUROSAI’s communication (the updated Communication Framework) is built with respect to the existing role of the EUROSAI Secretariat as the key player within EUROSAI communication – and also by increasing the Presidency’s significance in communication due to its role as the main representative of EUROSAI – both these statuses being approved by the EUROSAI Congress.</p> <p>Meeting “one voice principle” as proposed within the updated draft Communication Framework means more intense actions by all the EUROSAI structures and engaging communication professionals in the day-to-day work and decision-making of the organisation; this also includes the proposal of designating at least 1 full time Public Relations professional at the EUROSAI Secretariat directly responsible for communication and to be financed from EUROSAI budget. This proposal, as well as initiative to set up a EUROSAI Communication Coordination Group and other solutions, SAO of Latvia proposes in a result of the overall analysis performed since the 49<sup>th</sup> GB meeting to address the current communication gaps.</p> <p>The SAO of Latvia offers the GB to endorse the proposed systematic and strategic approach to EUROSAI’s communication and proposes a “step-by-step” approach (draft Action Plan) for implementation of the updated Communication Framework.</p>	<p>During the 50<sup>th</sup> GB meeting;</p> <ol style="list-style-type: none"> <li>1. updated draft EUROSAI Communication Framework and Action Plan for 2019-2020 (<i>Endorsement</i>)             <ul style="list-style-type: none"> <li>✓ Presentation</li> <li>✓ Discussion</li> </ul> </li> </ol> <p><b>IN CASE OF ENDORSEMENT of updated EUROSAI Communication Framework:</b></p> <ol style="list-style-type: none"> <li>1) project presentation to the GB on restart of EUROSAI website (<i>Endorsement of Technical specifications</i>)</li> <li>2) project presentation to the GB on EUROSAI Communication Coordination Group (<i>Endorsement of Terms of Reference</i>)</li> <li>3) project presentation to the GB on PR expert of EUROSAI (<i>Endorsement of Terms of Reference</i>)</li> </ol> <p>SAO of Latvia proposes that the new Communication Framework is updated in one year in 2020 (if necessary) and is submitted for approval by EUROSAI Congress in Prague.</p>

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## A. Executive Summary

Based on the Operational Plan this report gives insight into activities pursued by the Netherlands Court of Audit as portfolio holder. In the overview below only those objectives/projects where activities took place have been listed. All activities related to external non-SAI stakeholders have moved to online platforms, due to the Covid-19 situation. The Netherlands Court of Audit also leads the stakeholder relations workstream in the Covid-19 response Project Group.

Based on almost four years' experience with external stakeholder relations for EUROSAI the main lesson for the organisation is to get out there and be active. Almost all organisations we spoke to did not know EUROSAI beforehand and were pleasantly surprised by what EUROSAI and its members had to offer. The insight that EUROSAI member (audit) activities give local projects of these organisations is helpful to them. There is no topic that concerns EUROSAI members and their work where external stakeholders are not relevant. Discussion with OECD experts on education or with EBRD officials on investments and integrity show this very clearly. Being in touch with the other organisations is of great benefit for EUROSAI and its members. However, we also note that creating a strategic portfolio does not mean that the other Governing Board members do not have a role in stakeholder relations. On the contrary, external stakeholder relations and external communication are the responsibility of all Governing Board members. We would encourage the development of clear concise promotional material focusing on EUROSAI as an international organisation and its strategy and not on the importance of the audit activities of its members, as this is available through the members themselves. This will support meetings with external partners. EUROSAI is, after all, not an international auditing organisation but an international organisation of supreme audit institutions.

## B. Evaluation of cross-cutting issues and proposals

The portfolio has a great deal of cross-cutting issues, as is to be expected when covering stakeholder management and contacts. Over the last couple of years the main cross fertilisation can be found with:

- the portfolio on Forward Thinking and Emerging Issues – identifying organisations connected to emerging issues for ongoing dialogue.
- The portfolio on Communication – having a clear plan and useful promotional material will help.
- The projectgroup Covid-19 response, specifically the workstream stakeholder relations.

Strategic Goal 1 & 2 – together with ECIIA developing a pop-up project on Integrated Reporting.

## C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	<b>None</b>	-
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	<b>none</b>	-
Guiding principle 3. Promote increased member participation and extend the value of EUROSAI's activities among its members and other stakeholders through enhanced communications;	<b>None</b>	
Guiding principle 5. Encourage members to develop and share new and agile forms of cooperation;	<b>none</b>	

## D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

Strategic Goal / Governance Portfolio: Non SAI Stakeholder Relations				
Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)

<p>Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation</p>	<p>In dialogue-with non-SAI stakeholders explaining the tasks of SAIs, EUROSAI and building a mutual beneficial working relation</p>	<p>In 2019 – 2021 the portfolio holder spoke to several international organisations and other non-SAI organisations with a clear focus on accountability, transparency and the risk of an audit gap during the Covid-19 crisis. This is a concern many stakeholders share and wish to address together with EUROSAI (OECD, EBRD).</p> <p>Experts from other institutions have also been invited to participate in discussions organised by the Covid-19 PG. These include experts from the OECD, EBRD and EU DG Budget and International IDEA.</p>	<p>Guiding principle 3. Promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications;</p> <p>Guiding principle 5. Encourage members to develop and share new and agile forms of cooperation;</p>	<p>achieved</p>
<p>1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners</p>	<p>Engage with stakeholders to build a relationship of mutual benefit, for example through at least one EUROSAI wide activity with non-SAI stakeholders</p>	<p>Under SG 1.3 &amp; 2.1 a pop-up project on Integrated Reporting has been started together with the European Confederation of Institutes of Internal Audit. A joint survey was performed and webinar on the results has taken place. A follow up webinar has also taken place and was attended by over 300 public auditors. In 2021 we expect to develop relevant information material together and disseminate results during an in-person conference.</p>	<ul style="list-style-type: none"> <li>• EUROSAI brokers best practices, innovation initiatives and public sector audit-related knowledge between members, within specific focus groups such as YES! and during specially arranged events.</li> <li>• EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and</li> </ul>	<p>achieved</p>

	Provide an agile framework for EUROSAI stakeholdermanagement and apply it	An outline for the practical framework has been developed, finalisation is expected in Q1 2021.	its Regional Organisations, universities and international organisations.	
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Make use of experiences of non-SAI organisations	In the context of the project group Covid-19 response there is interaction with international organisations on when and how to respond to new challenges that concern both SAIs and international organisations. There is a focus on continuity, good governance and accountability.	<ul style="list-style-type: none"> <li>Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.</li> </ul>	achieved
<b>Expectations towards EUROSAI GB and other EUROSAI members</b>			<b>Issues for the discussion:</b>	
When continuing the portfolio, all GB members to inform the portfolio holder on substantial contacts with non-SAI stakeholders. When in dialogue all GB members with non-SAI stakeholders inform after possible needs and (in)formal cooperation. Ensure suitable EUROSAI promotion material is available.			No need for discussion in the 53rd GB. 54th GB could discuss continuing the portfolio.	
<b>Contact person(s):</b> SAI The Netherlands Hayo van der Wal, <a href="mailto:h.vanderwal@rekenkamer.nl">h.vanderwal@rekenkamer.nl</a> , +31611925061				



## Progress Report of Portfolio on Relations with other INTOSAI Regional Organizations (EUROSAI Secretariat, SAI of Spain)



Strategic Plan  
2017-2024

### A. Executive Summary

Taking advantage of the long experience of the Spanish Court of Audit (SCA), as EUROSAI Secretariat, dealing with EUROSAI's peers, the SCA took over the *Portfolio on Relations with other INTOSAI Regional Organization*, in May 2017. Since then, the SCA has been conducting relations with other INTOSAI Regional Organizations within the framework of the ESP 2017-2024, its guiding principles, and the portfolio and operational plan drawn up to implement those principles. The Portfolio was mostly conceived to build on the long-lasting bilateral cooperation between EUROSAI and OLACEFS, ARABOSAI and ASOSAI, and to develop the most recent cooperation between EUROSAI and AFROSAI, established through a MoU formally signed in 2014.

The Portfolio aimed:

- to enhance EUROSAI cooperation with other INTOSAI Regional Organizations by improving the cooperation mechanisms already in place (namely Joint Conferences) and fostering additional forms of knowledge sharing and cooperation, mostly in line with SG1 on Professional Cooperation, and channelling and fostering different forms of knowledge sharing and cooperation activities to be executed by the respective actors and implementing bodies of EUROSAI.
- to foster dialogue in the Fora of INTOSAI Regional Organizations.

The progress made during almost 4 years of implementation (May 2017- April 2021) is the following:

#### A.- Enhancing Joint Conferences with OLACEFS, ARABOSAI and ASOSAI

**The Terms of Reference (ToR)**, aimed at enhancing Joint Conferences between **EUROSAI and OLACEFS, ARABOSAI and ASOSAI** were agreed upon and officially signed on bilateral basis. The ToRs include guidelines to ensure that Joint Conferences are enriching experiences offering the greatest possible benefit to participants.

#### **EUROSAI and ASOSAI cooperation:**

- The ToR between EUROSAI and ASOSAI was successfully implemented for the first time for the III EUROSAI-ASOSAI Joint Conference on Emerging issues & Emergency Situations, hosted by the SAI of Israel and held on 10-14 March 2019.

- The EUROSAI Secretariat supported the host along the whole process of organizing that event and made sure that appropriate links within EUROSAI - from a topical point of view- were in place.
- The event was attended by 21 Heads of Supreme Audit Institutions (SAIs) and more than 130 delegates, from 43 SAIs from Europe and Asia, including the INTOSAI General Secretariat.

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#### **EUROSAI and OLACEFS cooperation:**

- The ToR between EUROSAI and OLACEFS successfully guided the organization of the IX EUROSAI-OLACEFS Joint Conference hosted by the SAI of Hungary. The theme - Increasing the impact of SAI's work- and dates - 9-11 September 2020- were approved by the EUROSAI GB in June 2019 and endorsed by OLACEFS in August 2019.
- However, the Organizing Committee (Hungary/host, SAI Chile/OLACEFS Secretariat & Spain/EUROSAI Secretariat) had to analyse the impact of the COVID-19 pandemic on this event, and the host proposed to carry forward with the Joint Conference as an online event (to be conducted only in English and the main topic of the event was approached from the perspective impact of the mentioned pandemic). Additionally, the SAI of Hungary offered that, if feasible, a one-day event for Heads of SAIs could be held in 2021 for strategic debate and consultation on the results of the e- Conference. The EUROSAI and OLACEFS GBs supported the host's proposal.
- The 3-day online event took place on the planned dates under the general topic "The COVID-19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work". The event was attended by around 200 delegates of 56 SAIs from European and Latin American and Caribbean countries. The evaluation survey conducted among participants reveals an 85% of overall satisfaction with the event whose celebration was highly appreciated since it gave participants a wide and diverse forum where to reflect on the current challenges. The evaluation report has been included in the documents distributed for the 53 GB meeting and XI Congress .

#### **EUROSAI and ARABOSAI cooperation:**

EUROSAI cooperated with ARABOSAI in the *Webinar "Engaging with partners to respond to the CORONAVIRUS pandemic"*, that was organized on 22 June 2020 by ARABOSAI Secretariat. UK NAO's representative delivered a presentation on the EUROSAI initiative on auditing COVID-19 and the Secretariat participated in the breakaway session to discuss on INTOSAI regions' collaboration on regional issues to respond to COVID-19 Pandemic.

In December 2019, the SAI of Ukraine sent the EUROSAI Secretariat its application to host the *VI EUROSAI- ARABOSAI Joint Conference in Ukraine*, proposing to that end the dates of 6-10 or 20-24 September 2021. Since the 51 EUROSAI GB virtual meeting was focused exclusively on those pressing issues necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress, this proposal was submitted for discussion and approval at the 52 GB e-meeting (12 November 2020). The GB approved the SAI of Ukraine's proposal to host the VI EUROSAI-ARABOSAI Joint Conference, in 2022, on the topic of "SAI's auditing the effectiveness of climate change policy". The EUROSAI Secretariat submitted that proposal to the ARABOSAI Secretariat which very much welcomed that initiative and informed that would be discussed at the ARABOSAI Governing Board meeting (March 2021). The SAI of Ukraine has sent an official letter in early

February 2021, to propose May 17-19, 2022 to hold the Joint Conference in Kyiv on the topic already agreed. The proposal will be submitted to the 53rd GB meeting for discussion and approval.

#### **EUROSAI and ASOSAI cooperation:**

EUROSAI accepted the kind invitation from ASOSAI to take part in the *ASOSAI 2020 E-seminar “Audit on implementation of SDGs and SAI’s responses to COVID-19”* held on 1-4 December 2020. A representative of the UK NAO, leader of the EUROSAI PG on COVID-19, discussed and shared EUROSAI’s efforts in response to COVID-19 and UKNAO practices in that regard.

In addition, EUROSAI Secretariat has dealt with several requests of information and practices from their peers, mostly from ARABOSAI, ASOSAI and OLACEFS, and equally also received feedback from them on financial, administrative or communication issues.

#### **B.-Implementation of cooperation with AFROSAI**

EUROSAI and AFROSAI cooperation framework, which was designed to implement the MoU, has been put into practice in different ways:

- Mutual exchange of lists of training events planned in both Regional Organisations for their knowledge and eventual participation.
- Cooperation of EUROSAI experts in the Seminar on quality control and quality assurance, held in El Cairo and hosted by the SAI of Egypt on 25-27 June 2019. The EUROSAI Secretariat channelled the support requested by AFROSAI CBC to identify EUROSAI experts. Experts from two European SAIs successfully shared their expertise on the subject in the AFROSAI seminar.
- The first EUROSAI-AFROSAI joint seminar on “Sharing experience about auditing for Sustainable Development Goals: A view from different Regions” was held in Lisbon on 21- 22 November 2019, organized by the SAI of Portugal, with the support of the EUROSAI and AFROSAI Secretariats. EUROSAI and AFROSAI members - 147 participants from 54 Institutions - gathered in Lisbon committed to continue sharing information and cooperating in the SDGs audit and evaluation field, as well as in related capacity building activities. The 1st EUROSAI-AFROSAI Seminar – Outlook, that can be consulted [here](#), contains the key ideas and future perspectives resulting from the discussions held.
- Financial support for the implementation of the cooperation activities between EUROSAI and AFROSAI, in which experts are involved, was agreed. The EUROSAI GB agreed on a financial scheme and the allocation of a maximum amount of 5,000 euros from chapter 2 of the 2020 EUROSAI budget, being this allocation annually revised on the basis of a report from the Portfolio holder. In those cases where the costs of participation of EUROSAI experts were not financed by their respective SAIs and no external donor funding was available, they would be financed from the EUROSAI budget. Equally, AFROSAI agreed on a similar financial scheme to support experts’ participation in bilateral activities.

### C.-Fostering dialogue within the INTOSAI fora

- **Appropriate liaison and representation between EUROSAI and INTOSAI** were set up when requested, having worked along the period. An overview of the current links between EUROSAI and INTOSAI is shown below:
  - ❖ INTOSAI Governing Board (SAI of Poland and Portugal, as members of the GB (EUROSAI representative, and EUROSAI Secretariat as invited guest)
  - ❖ INTOSAI PSC (SAI of Sweden).
  - ❖ INTOSAI CBC and Regional Capacity Development Forum (Secretariat and the SAI of Poland as Strategic Goal 2 co-leader).
    - Peer to peer work stream within CBC (SAI of Poland)
    - IntoSAINT work stream within CBC (SAI of the Netherland and ECA)
    - Task-Force on INTOSAI Auditor Professionalization (an expert from SAI of Romania) for the period 2020-2022
  - ❖ INTOSAI Regional Capacity Development Forum (RCDF) (Secretariat and the SAI of Poland as Strategic Goal 2 co-leader)
  - ❖ INTOSAI -Regions Coordination Platform and Round table of Regions (Secretariat, Presidency and the SAI of Poland as Strategic Goal 2 co-leader).
  - ❖ INTOSAI Development Initiative (IDI) (EUROSAI Secretariat)
  - ❖ INTOSAI Donors Cooperation (IDC) Steering Committee (EUROSAI Secretariat).
  - ❖ 2020 Global Survey Committee (EUROSAI Secretariat)
  - ❖ INTOSAI Supervisory Committee on Emerging Issues (SCEI) (EUROSAI Secretariat)
  - ❖ Expert Group on COVID-19 set up by the SCEI (EUROSAI Secretariat, in close coordination with the EUROSAI COVID-19 PG leaders).
  - ❖ INTOSAI Journal editorial board (EUROSAI Secretariat)
  - ❖ Task Force on the INTOSAI Strategic Plan 2023-2028 (EUROSAI Secretariat and Presidency)
  
- **EUROSAI participation and contribution to several INTOSAI bodies' in person and virtual meetings and products:**

The Secretariat coordinated with SAI of Poland (co-leader of SG2) the EUROSAI's input for the participation in the **INTOSAI CBC and INTOSAI Donor-Cooperation Steering Committee meetings** held in Washington DC, in September 2017, in Kuwait, in September 2018 and in Tokyo, in July 2019. The CBC meeting was arranged differently in 2020 due to the pandemic crisis, being organized as CBC digital sessions. The Secretariat participated in the summer digital sessions and the online meetings of CBC Steering Committee and IDC Steering Committee held in September 2020.

During the meeting of the **RCDF** organized by CBC, in Graz, in November 2017, **the INTOSAI-Regions Coordinating Platform**, coordinated by the CBC and IDI, was set up as a logical extension of the former IDI-Regions annual workshop, inclusive of all bodies and Regional Organizations and with the aim to address the need for a single point of contact within INTOSAI that can streamline coordination and communication, align common efforts, explore synergies, track and evaluate progress, and share knowledge. Following an initiative of the EUROSAI Secretariat, a region-to-region practical knowledge sharing session was included in the INTOSAI Regions Coordination Platform meetings that was called **Round table of Regions**.

1st and 2nd INTOSAI- Regions Coordination Platform meetings of INTOSAI's Global Bodies and Regional Organizations were held in June 2018 in Oslo (Norway) and in May 2019 in Cape Town (South Africa), respectively. At those meetings, discussions among INTOSAI bodies and INTOSAI Regional Organizations on a wide variety of subjects were held with the aim of coordinating and aligning common efforts to support the INTOSAI Strategic Plan. The 1st and 2nd Round Tables of INTOSAI Regional Organizations were organized within those meetings, being the 1st one chaired by EUROSAI Secretariat and the 2nd one by OLACEFS Secretariat. Those sessions proved to be fruitful and useful since concrete products, outputs and information from the Regional Organizations were exchanged, on a wide variety of topics (assessments of members' needs, communication methods, financing issues and transparency issues, innovation et cetera). Based on the feedback from a survey among the INTOSAI Regional organizations, conducted in February 2020, the need for the INTOSAI-Regions Coordination Forum was confirmed, but in the future the IRCP will meet on a needs basis. In that regard no meeting has been convened in 2020.

The Secretariat coordinated the input of EUROSAI, in consultation with the Coordination Team, to different INTOSAI documents and products such as the midterm INTOSAI's Performance and Accountability Report (PAR) for the period 2017-2019. Equally, it has channelled and distributed among EUROSAI members multiple information about INTOSAI initiatives such as the COVID-19 grants, call for candidates for the FIPP and Technical Support Function. Moreover, the EUROSAI Secretariat has recently collaborated with IDI for the upcoming launching of the Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 audits (TAI audits) among EUROSAI members.

In its condition of member, the Secretariat has participated in the work and virtual meetings of the **Supervisory Committee on Emerging Issues (SCEI)** and its **expert group on Covid-19** and coordinated actions with the Portfolio holder on EI&FT and UK NAO, the leader of the EUROSAI Project group on the audit response to Covid-19; of the **2020 Global Survey Committee**; and of the **Task Force on the INTOSAI Strategic Plan 2023-2028** set up at the XXIII INCOSAI.

The Secretary General presented the annual communication report, in which the EUROSAI contribution to the implementation of INTOSAI's Strategic Goals and cross-cutting priorities is addressed, to the INTOSAI GB's meetings held in November (2017 and 2018); September 2019; and November 2020 (virtually). Equally, she reported to the whole INTOSAI community on the EUROSAI activities and initiatives during the **XXIII INCOSAI** held in Moscow in September 2019.

EUROSAI participated in **the exhibition space of the XXIII INCOSAI**. The EUROSAI booth was coordinated by the Secretariat and the Presidency and provided visitors with an excellent opportunity to learn about the current EUROSAI initiatives and the XI EUROSAI Congress; to share results and material and to display videos on several audit topics; and to discuss on various matters such as emerging issues or ethical matters.

## B. Evaluation of cross-cutting issues and proposals

- **Financing issues** (allocations for supporting the implementation of EUROSAI- AFROSAI cooperation framework).
- Conferences and **training events with other Regional Organizations**, such as the next EUROSAI-ARABOSAI Joint Conference, fall not only under this portfolio, but also under the scope of **SG1** objective 1.3 -“To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.
- Cross-cutting issues **regarding the topics may also exist**, like in the case of the SDG seminar with AFROSAI, as objective 1.2 includes among its expected outcome the sharing of experiences in auditing the implementation of SDGs.

## C. Update of the Strategic Plan

<b>Description</b> (Objectives/ Desired Outcomes and <b>Guiding Principles</b> set in Ch4 of the ESP)	<b>Proposed Update</b>	<b>Justification</b>
<b>5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation</b>	<b>No need of update the guiding principles but there is a need of change in objective 2.5 of SG2 as explained below</b>	

As suggested in the Secretariat’s response to the Survey, we have serious doubts about one of the SG2 objective, number 2.5. “To voice EUROSAI members’ common institutional interests within the wider INTOSAI Community”

The justification would be criteria a) inadequate description in the ESP and also b) overlapping of objectives (2.5 of SG2) with a guiding principle (number 4). The mentioned objective is not directly linked to SG2 since it talks about the advocacy or influence role of EUROSAI as a Regional organization. SGs are aimed at enhancing *member SAIs* performance and objective 2.5 is about making *EUROSAI’s* advocacy role stronger, which is a governance issue. In fact, one of the governance guiding principles of the ESP 2017-2023, principle number 4, says “Identify, represent and advocate its members’ views and interests on subjects under development in INTOSAI”.

We also proposed in our answer to question 2.3 to widen the scope of our Portfolio and to reformulate the Portfolio on Relations with other INTOSAI Regional Organizations to include channelling also the relations with INTOSAI and its bodies and therefore that would address that above-mentioned guiding principle. The new name of the Portfolio would be “*Portfolio on Relations with INTOSAI and other INTOSAI Regional Organizations*”. The portfolio holder would channel

communications with INTOSAI, except in those cases where there is a specific liaison already appointed (e.g. Sweden for PSC or EUROSAI representatives for relations with the INTOSAI GB). Therefore the Portfolio would address two guiding principles of the ESP:

4. Identify, represent and advocate its members' views and interests on subjects under development in INTOSAI.

5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation

Widening the scope of the Portfolio would imply *amendments to the Portfolio description and operational plan* (a draft proposal would be submitted to the 54 GB meeting) but there's no need of changing the guiding principles. However it would imply to narrow down the scope of SG2 and to delete objective 2.5 of SG2 and that is something to discuss within the CT and co-leaders of SG2.

#### D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP

##### Strategic Goal / Governance Portfolio:

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
		(List all the results and outcomes with the overall status of the project/initiative + if relevant, a short explanation on difference between planned and achieved results]	[Please copy the <b>RELATED</b> desired outcomes/guiding principles from the ESP here]	[Please check the status of <b>EACH</b> desired outcome/guiding principle : <input type="checkbox"/> <b>achieved</b> <input type="checkbox"/> <b>partially achieved</b> <input type="checkbox"/> <b>delayed</b> <input type="checkbox"/> <b>dropped</b> Then make your overall evaluation for <b>EACH</b> desired outcome/guiding principle.  Please use facts and figures and any kind of evidence that justify your evaluation]
	Support the Governing Board in promoting an enhanced cooperation with the INTOSAI Regions (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant), by formulating proposals in line, mostly, with the strategic goal 1 of the EUROSAI Strategic Plan 2017-2023	-Proposal of bilateral ToR with OLACEFS, ARABOSAI and ARABOSAI (approved at the 49 GB meeting)  -Proposal to GB, with regards to financial Scheme for the implementation of the		

		<p>EUROSAI-AFROSAI Cooperation Framework (approved at the 50 GB meeting 2019). AFROSAI also approved similar financial scheme</p>	<p>5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation</p>	<p>Achieved</p>
<p>Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest</p>	<p>- Coordination with SAI of Poland for their participation in CBC meetings (2017-2018-2019). Secretariat's participation in CBC's meeting and digital sessions in 2020.</p> <p>-Secretariat's participation to the 1st and 2nd INTOSAI- Regions Coordination Platform meetings (2018,2019). There are not any plans to hold an in person meeting in 2020, but collaboration will continue virtually as needed.</p> <p>-A region-to region practical KS session, named Round table was included in the agenda of the INTOSAI Regions Coordination Platform (under the Secretariat's initiative). EUROSAI Secretariat chaired the first round table of Regions in Oslo, June 2018. OLACEFS Secreriat chaired the 2nd session (Cape Town, May 2019). Both sessions proved their usefulness and practicality and a lot of topics of interest were identified. No session was foreseen in 2020.</p> <p>-The Secretariat coordinated the input of EUROSAI to different INTOSAI documents and products and distributed and promoted different INTOSAI and IDI initiatives among EUROSAI members.</p>			



		<p>-The Secretariat, in coordination with the key actors in EUROSAI, participated in the work and virtual meetings of several committees and bodies of INTOSAI.</p> <p>-The Secretary General reported at the annual INTOSAI GB meetings and at the XXIII INCOSAI on EUROSAI contribution to INTOSAI SGs and CCP.</p> <p>-EUROSAI stand in the exhibition space of the XXIII INCOSAI held in Moscow in September 2019.</p> <p>-Articles on the Portfolio were included in the annual Magazines.</p>		
	<p>Coordinate knowledge sharing and cooperation activities on topics of mutual interest between bodies and actors of EUROSAI and their peers in the other INTOSAI Regional Organizations</p> <p>a) by channeling them to the appropriate responsible in EUROSAI</p> <p>b) by facilitating the exchange of materials, products, experts, sharing list of experts; giving access to databases; offering, when possible, some seats in training events, seminars</p>	<p>-Effective cooperation, links established/ connections made (by email, phone calls, and also in meetings such as the SG1 meetings 2018,2019,2020, at the XXIII INCOSAI).</p> <p>-Exchanges of materials, lists, databases, etc was facilitated.</p> <p>-Several requests of information on different matters sent by ARABOSAI, ASOSAI and OLACEFS were replied by the Secretariat</p> <p>- Contribution to ARABOSAI Webinar “Engaging with partners to respond to the CORONAVIRUS pandemic” held on 22 June 2020 by ARABOSAI Secretariat.</p> <p>- Contribution to the ASOSAI e-Seminar held in December 2020 with an expert of the PG on Covid-19.</p>		

	<p>To support the organization of joint events with added value for participants, according to ToR approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI</p>	<p>-ToRs for the organisation of Joint Events were signed with, ARABOSAI, ASOSAI and OLACEFS          -III EUROSAI-ASOSAI Joint Conference, held in Israel, March 2019, was successfully organized following the ToR.          -IX EUROSAI-OLACEFS Joint Conference, virtually held on 9-11 September 2020, was successfully guided and coordinated in line with the ToR.          -The Secretariat channeled the offer of SAI of Ukraine to host an EUROSAI ARABOSAI Joint Conference in 2022. The proposal was approved by the GB. Secretariat is coordinating with ARABOSAI Secretariat that proposal.</p>		
	<p>To launch practical cooperation with AFROSAI following the framework agreed with AFROSAI's counterparts</p>	<p>EUROSAI-AFROSAI framework in place.          -Exchange of lists of training events.          - Support of EUROSAI experts to a Quality Assurance Seminar organized by AFROSAI CBC in El Cairo, in June 2019.          - EUROSAI AFROSAI Seminar on SDGs with in Lisbon, November 2019. Commitment on continuing collaborating in SDGs audit and evaluation field, as well as in related capacity building activities.          - Financial scheme approved by EUROSAI and by AFROSAI support experts' participation in bilateral activities.</p>		

<u>Expectations towards EUROSAI GB and other EUROSAI members</u>	<u>Issues for the discussion:</u>
<ul style="list-style-type: none"> <li>• Feedback, input and views from the <b>GB members</b> upon consultation of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations.</li> <li>• Engagement and active participation of <b>EUROSAI members</b> in Joint Conferences or another events or activities organized with other Regional Organizations or INTOSAI bodies.</li> <li>• Collaboration of <b>EUROSAI members</b> in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting when possible to EUROSAI training events...)</li> </ul>	<p>Dates of the next EUROSAI-ARABOSAI Joint Conference, following SAI of Ukraine's proposal:</p> <p>The GB is to decide whether it agrees on the SAI of Ukraine's proposal of date for the IV EUROSAI-ARABOSAI Joint Conference in Kyiv, that is, <b>17-19 May 2022.</b></p>
<p><b>Contact person(s): Karen Ortiz and Alicia García del Castillo</b></p>	

## Progress report of Portfolio on Emerging Issues (SAI Finland)



Strategic Plan  
2017-2024

### A. Executive Summary

#### Portfolio: Emerging Issues and Forward Thinking

Our objective as portfolio holder has been to highlight emerging issues in the work of EUROSAI and its members, to give support to strategy level discussions and to collect information for the Governing Board to debate upon.

The key drivers related to our Portfolio are the profound and rapid changes in the operational environment, and the need to renew SAI work. The overall target has been to support our work to be fit-for-future. We wanted to identify issues and aspects, which influence EUROSAI as an organisation, the individual SAIs and the audit field as a whole. With our work we hope thus to have supported the work done by Goal 1 and 2.

We aimed to contribute to the strategical planning work of both the Governing Board by raising awareness and to highlight up-coming issues and at the same time to support discussion of the goals of EUROSAI – through a forward-thinking aspect. The audit community's key challenge is to be relevant in the future – “timeliness” and “relevance” are key for our products.

Our aim during the past four years has been to produce and distribute information on these issues in order to feed our common discussions. One of the first initiatives during this time was to organise a web-based dialogue on emerging issues to the EUROSAI community in order to better know the issues we need to focus on and to share our experiences and based on the results to organise workshops. We reached out to several SAIs, audit communities and stakeholders to hear views on issues to be discussed together.

We have been monitoring the emerging issues of the audit profession and encouraged common analysis related to the operational environment of the SAIs and relevant stakeholders. We have learnt over our portfolio period that we shouldn't consider "one-size-fits-all", since both the interpretation of the topics and the preparedness to tackle these issues in strategic way varies a lot from SAI to SAI.

We have identified the following issues (web-based dialogues, our discussions with stakeholders)

- Digitalization, technology development, Artificial Intelligence and data
- Environment and climate, sustainability issues, the UN SDGs
- Societal changes; demographical changes (especially aging of the population), migration
- Changes of politics and media, impact on the validity of information
- Increased need of "soft skills", interpersonal skills including communication and emotional intelligence
- Building partnerships and increasing co-operation
- Changes in audit work generally

One of the issues that emerged during the last year of this reporting period was the Covid-19 Pandemic which quite heavily affected also the SAI community. To facilitate and support the EUROSAI community's discussion and experience sharing, NAO Finland established two new Project Groups under the portfolio: Project Group on Auditing the Response to the Covid-19 Pandemic (chaired by the United Kingdom and co-chaired by Finland) and Project Group on Preparing for future risks and climate crisis: Time for audit to take a long-term view? (chaired by the European Court of Auditors and co-chaired by Finland).

\* \* \*

The work under this portfolio Emerging Issues and Forward Thinking has supported both of the EUROSAI Strategic Goals (ESP 2017-2023) 1) Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation, and 2) Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

\* \* \*

### **Project Groups under the portfolio**

#### **PG on Auditing the response to the COVID-19 pandemic**

Project Group on *Auditing the response to the COVID-19 pandemic*. The objectives for this project group are:

1. **Coordination and communication** of EUROSAI members' COVID-19 work. This includes liaison with INTOSAI COVID-19 initiatives (e.g. PFAC COVID-19 working group) or wider initiatives the group feels may support it in achieving the objectives of this TOR;
2. Facilitate **sharing** of audit approaches / outputs; e.g. designing a COVID-19 audit programme using the most appropriate audit approaches, sharing messages and learning from our reports; and
3. Scope content for any future **lessons learned** reports; e.g. common questions / audit framework, key facts / information for each SAI to collect and use domestically, which we can all benefit from internationally.

The nature and aims of this Project Group are entirely aligned with the EUROSAI Strategic Plan 2017-2023, specifically the **Emerging issues and forward-thinking** strategic portfolio, led by SAI Finland.

The project group will also contribute to **Strategic Goal 1**:

1. Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation;
2. Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

**Intended results and benefits to EUROSAI Membership:**

1. SAI peer-to-peer sharing information and experience on auditing the COVID-19 response.

Facilitating the development of informal COVID-19 audit frameworks including common types of information and 'key facts' to enable lessons-learned reporting and international comparators in the future.

**Project Group Chair: National Audit Office of United Kingdom**

**Project Group Vice-Chair: National Audit Office of Finland**

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**Project Group Preparing for Future Risks and Climate Crisis: Time for audit to take a long-term view?**

**The Project Group – Preparing for future risks and climate crisis:** Time for audit to take a long-term view? was launched in autumn 2020 together with the European Court of Auditors (ECA) and National Audit Office of Finland (NAOF). The kick-off meeting was held in November 2020 after which 6 SAIs decided to be pro-actively involved to the work of the PG, and 16 SAIs chose to participate the work actively.

The background of the working group is on the facts that long-term thinking is the key when tackling future risks, such as climate crisis. The foresight and long-term approaches are hence crucial for preparing and building resilience to tackle future risks. For instance, the covid-19 related recovery packages should support carbon neutrality in order to tackle both, the economic crisis as well as the climate crisis. Therefore, SAIs should develop methodologies to assess future risks and to audit recovery package plans.

The PG's work started first in autumn 2020. The PG had meetings in December, January and February, and the upcoming meetings have been scheduled for 2021 as well. So far, the greatest achievement has been the Review of approaches to tracking climate expenditure by Institute for European Environmental Policy, commissioned by NAOE. The PG is planned to work until September 2022.

**Project Group Chair: European Court of Auditors**

**Project Group Vice-Chair: National Audit Office of Finland**

## B. Evaluation of cross-cutting issues and proposals

Change management in SAI leadership and strategic planning, changes in the operational environment and SAIs ability to renew as organisations and professional communities based on the changing stakeholder expectations, technological and methodological changes and digitalization.

With focus on two aspects 1) EUROSAI as an organisation 2) audit field as a whole.

\* \* \*

Proposals for the future: now after the concepts and issues are highlighted and shared among the EUROSAI Members, next steps could be to continue to take the work to more concrete level (work started and on-going), information sharing sessions and trainings could be organised.

### C. Update of the Strategic Plan

<b>Description</b> (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	<b>Proposed Update</b>	<b>Justification</b>

### D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

#### Strategic Goal / Governance Portfolio: Emerging Issues and Forward Thinking

<b>Objective (s) (1)</b>	<b>Project/Initiative (2017-2021) (2)</b>	<b>Results and outcomes achieved so far and foreseen until April 2021 (3)</b>	<b>Related Desired Outcomes/Guiding Principles in the ESP (4)</b>	<b>Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)</b>
<b>Portfolio: Emerging Issues and Forward Thinking</b>				
	Web-based dialogue on Emerging Issues to the EUROSAI community	Web-based dialogue of all EUROSAI members resulted in a compilation of key Emerging Issues. Toolkit (“Emerging Issues cards”) focusing		Achieved



		on the issues seen as priorities by SAIs.		
	Emerging Issues workshop (EUROSAI)	Workshop performed together with the informal EUROSAI GB meeting; Istanbul November 2018		
	Emerging Issues workshop (EUROSAI – ASOSAI)	Workshop performed in EUROSAI-ASOSAI joint conference; Jerusalem March 2019		
	Preparation of Emerging Issues videos under the themes: <ul style="list-style-type: none"> <li>“Emerging Issues: a SAI perspective” (an overview of the issues that SAIs have identified as important)</li> </ul> “Emerging Issue: as a part of SAI Strategic Planning” (case examples of actions SAIs have undertaken in order to integrate emerging issues to their strategic planning and audit work)	Emerging Issues videos presented in the INCOSAI XXIII in Moscow		
	Continuous monitoring and stakeholder communication on Emerging Issues	on-going		
	Pending / Planned: Emerging Issues Workshop in EUROSAI XI Congress: How can incorporating emerging issues in strategic planning support SAIs' aim to be relevant in a rapidly changing operational environment?	The plan was to organise a workshop in EUROSAI XI Congress in Prague in June 2020, which due to Covid-19 Pandemic needed to be postponed.		Pending / Partially Achieved ; the preparatory work was done, but due to the postponement of the Congress, the workshop plan needs to be re-analysed at the later stage

<b>Project Group: Auditing the Response to the Covid 19 Pandemic</b>				
1. SAI peer-to-peer sharing information and experience on auditing the COVID-19 response	Programme of roundtable discussions suggested by PG members	PG Members	17 Roundtable discussions plus multiple bilateral engagements	On track
2. Facilitating the development of informal COVID-19 audit frameworks including common types of information and 'key facts' to enable lessons-learned reporting and international comparators in the future	Development of common audit resources as suggested by PG member interests	PG Members	Multiple questionnaires, documents shared in the COVID-19 area on BIEP  Summary report on Year one of the PG detailing common audit resources	On track
<b>Project Group: Preparing for Future Risks and Climate Crisis: Time for audit to take a long-term view?</b>				
1. Methodological development among EUROSAI members related to a) future thinking and foresight, auditing future risks, such as climate crisis;	ECA is providing methodological development in the field of foresight thinking as well as long-term thinking. NAOF provides methodological development for climate tracking.	Members of the PG	NAOF commissioned a <i>Review of approaches to tracking climate expenditure</i> by Institute for European Environmental Policy. The draft paper has already been distributed among PG members; the public version should be out in the upcoming weeks.	Partially achieved

b) Climate mainstreaming in spending, climate proofing and tracking methods: assessment of whether spending contributes to achieving climate objectives and whether reporting on climate action is reliable				
2. Facilitating sharing of audit approaches and experiences on above mentioned topics	The first meetings provide a good start for PG's upcoming work.	Members of the PG	The Review prepared by IEEP will be presented to the PG in February 2021, and a workshop testing on different methods will be held in March 2021.	Partially achieved
3. Providing a platform for comparable/similar audit(s) on the topic	The first meetings provide a good start for PG's upcoming work.	Members of the PG		Partially achieved
4. Conducting a compilation of lessons learned	The final compilation of lessons learned is scheduled to be published in September 2022.	Members of the PG	-	Work in Progress

<b><u>Expectations towards EUROSAI GB and other EUROSAI members</u></b>	<b><u>Issues for the discussion:</u></b>
<p>To continue the monitoring of Emerging Issues also now after the SAI Finland's Governing Board term and the ownership of this portfolio comes to its end.</p> <p>To continue the work with emerging issues; to proceed to a more concrete steps now after work has started and the issues have been raised.</p> <p>Actively participate and share best practises and continue the cooperation with the INTOSAI bodies involved with monitoring emerging issues (the SCEI cooperation together with the EUROSAI Secretariat).</p>	<p>The continuation of the portfolio, the question if another GB member would be willing to continue with the work as SAI Finland is leaving the GB after completing its mandate.</p>
<p><b>Contact person(s):</b> Outi Jurkkola, International Relations Adviser, National Audit Office of Finland</p>	