

Terms of Reference for the Project Group on “EUROSAI Regulations”

1. GENERAL PROVISIONS

1.1 Name of the Project Group:

Project Group on EUROSAI Regulations.

1.2 Background and Objective of the Project Group:

The objective of the PG is to review and ensure that the necessary amendments are made to the current main EUROSAI Regulations (that is, EUROSAI Statutes, Standard Procedures¹ and Financial Rules²) to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the EUROSAI Strategic Plan 2017-2023. In the case of the Statutes, the convenience of this revision is stressed by the fact that they were last updated at the III EUROSAI Congress in 1996.

1.3 Link with EUROSAI Strategic Plan:

1.3.1. Strategic Goal/Portfolio to which is linked

There is no link to the strategic goals but to the governance principles of the ESP; that is, the output supports the operationalization of the governance structure, as envisaged in chapter 4 of the EUROSAI Strategic Plan 2017-2023 “Enhanced EUROSAI Governance and Modus Operandi”. The Portfolio to which this PG is linked is “Overall Governance and Culture”, led by the Presidency (SAI of Turkey).

1.3.2. No duplication/overlaps with other activities of the ESP

Neither duplication nor overlaps have been identified. Coordination between this project group and that preparing the General Procedures for the ESP 2017-2023 has been ensured by the participation of the Secretariat in both PGs and the calendar foreseen for the work of the Project Group on EUROSAI Regulations.

2. STRUCTURAL PROVISIONS

2.1 Lead SAI:

In line with what was discussed during the 48th meeting of the EUROSAI GB and taking into account its role as the EUROSAI Secretariat, the Spanish Court of Audit (SCA) will lead the Project Group.

¹ EUROSAI Standard Procedures were approved by the GB in 1997 and updated in 2008.

² EUROSAI Financial Rules were approved by the GB in 2013 and updated in 2016 and 2017.

2.2 Contact Person:

Name and function: Karen Ortiz Finnemore (Director of International Relations at the SCA-EUROSAI Secretariat)

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2.3 Participants:

The Secretariat will invite a small number of SAI members (5/6) to join the Project group. Considering how specific the purpose of this group is -that is, EUROSAI Regulations-, the criteria to invite them will be the following: current and future Presidencies and EUROSAI members very knowledgeable on EUROSAI/INTOSAI governance and modus operandi, while at the same time trying to avoid overburdening those members who are involved in the Coordination Team or are Coleaders of the SGs. Additional members could be called up to join the group, if needed.

3. TECHNICAL / PROCEDURAL PROVISIONS

3.1 Intended Results:

The PG aims to review and modify the following main EUROSAI Regulation;

1. EUROSAI Statutes.
2. EUROSAI Standard Procedures.
3. EUROSAI Financial Rules.

The reviewed documents will be put forward for approval of the Governing Board and, in the case of the modification of the EUROSAI Statutes, also for endorsement by the XI Congress (2020).

3.2 Benefits to EUROSAI Membership:

The reviewed EUROSAI Regulation will reflect the current EUROSAI modus operandi and practice and will support the institutionalization of the new governance structure as envisaged by the EUROSAI Strategic Plan 2017-2023.

3.3 Duration & Key Milestones:

Duration: From November 2017 to the XI Congress (2020)

Key milestones:

- ✓ March 2018 (49th GB meeting in Poland). Deliverables:
 - Updated version of the EUROSAI Financial Rules, to be submitted for approval by the GB at its 49 meeting.
 - A roadmap of the PG activity will also be presented to the GB, for information.

- ✓ May 2020 (XI Congress and consequent GB meeting). Deliverables:
 - EUROSAI Statutes reviewed for Congress endorsement
 - EUROSAI Standard Procedures revision for GB approval

The revision of the EFR can be done simultaneously to the drafting of the General Procedures of the ESP 2017-2023³ and thus, the work of the PG can already be initiated in this area. However, for the revision of the Statutes and the Standard Procedures the following factors need to be considered: although the Standard Procedures can be approved by the GB, the EUROSAI Statutes can only be approved by the Congress, being the next Congress in 2020. Moreover, it is convenient to coordinate the drafting of both regulations -the Statutes and the Standard Procedures- and take into consideration the General Procedures of the ESP 2017-2023. For these reasons, the work of the PG on the drafting of these documents will not begin until spring 2018.

3.4 Working Methods:

The PG will mostly work with all members in the form of virtual meetings (video or phone conferencing). In person meetings will be held if deemed necessary. Wide consultation of the draft documents will be ensured.

3.5 Necessary Resources:

The participating SAIs will bear their own costs related to their involvement in the PG. If face-to-face meetings are needed, arrangements to minimize the related costs will be made (e.g scheduling the meetings together with other meetings where most PG members will attend, venue with direct flight connections, efficient agendas...).

³ . The General Procedures of the ESP 2017-2023 are currently being drafted and they will be submitted to the GB's approval in March 2018

3.6 Reference Documents

- EUROSAI Strategic Plan 2017-2023; Memorandum on enhanced EUROSAI governance and structure; Enhancements in the Governance and Modus Operandi of EUROSAI.
- Portfolio on governance and culture (when available).
- General Procedures for the ESP 2017-2023 (when available).

4. ACCOUNTABILITY PROVISIONS

Lead SAI of the project group (Spanish Court of Audit) will report on progress and results at the forthcoming and future GB meetings, following the procedure defined in the General Procedures for the ESP.