

Item	Discussion Results	Actions to take
	<ul style="list-style-type: none"> - Establishment of a committee for professional matters - Establishment of Common supporting functions - Defining the long-term perspectives for standard setting - entrust PSC (in collaboration with CBC and KSC) with the following recommendations - Create a common forum of technical experts for the ISSAI Framework - Separate advisory group (further researched in 2016) - Strengthen the Due Process <ul style="list-style-type: none"> ▪ Common forum <ul style="list-style-type: none"> - thorough selection process by chairs of PSC, CBC and KSC after expression of interests - 30 SAIs nominated 82 candidates - shortlist of 20 candidates who were interviewed by goal chairs - Chair of common forum (Ms Ganga Kapavarapu/SAI of India) and 15 final members (one of them from IDI) appointed in Mid-October 2015 (t.b.c. by the INTOSAI GB) - all audit types, SAI models and (almost all) regions represented - most important task: consider a clearer distinction between auditing standards and other guidelines currently included in the ISSAI framework ▪ Due Process <ul style="list-style-type: none"> - has to be adjusted to shift responsibilities from PSC, CBC and KSC Steering Committees to Common forum - sub-committees' responsibilities will not be affected - draft presented at INTOSAI GB and subsequently exposed for comments of INTOSAI members ▪ New PSC chair <ul style="list-style-type: none"> - candidates: SAI of Brazil and European Court of Auditors - after thorough selection process, PSC chair has proposed one candidate to INTOSAI GB for decision at its next meeting (10-11 November 2015) 	
	<p><u>2. Financial Audit Sub-committee</u></p> <ul style="list-style-type: none"> ▪ several revised draft practice notes exposed for comments until 31 December 2015 	

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	<ul style="list-style-type: none"> ▪ revision of ISSAI 1000 to eliminate redundancies with Level 3 planned for INCOSAI 2019 ▪ Reformatting of the ISSAIs to refer to the ISAs by reference instead of embedding them in the ISSAIs (having the ISAs embedded in the ISSAIs puts a heavy administrative burden on the FAS secretariat, since changes made by the IAASB to the ISAs generally have a cascading effect and cause changes to multiple ISAs, which again affects numbering, formatting, etc. of the ISSAIs). ▪ Consultation exercise called the “Roadmap for sustainable ISSAI implementation” that will explore opportunities to develop practical guidance to better help SAIs that are presently having difficulty implementing the standards 	FAS contact details for TCA (Chair)
	<p><u>3. Compliance Audit Sub-committee</u></p> <ul style="list-style-type: none"> ▪ Draft of revised ISSAI 4000 has been exposed for comments until 19 September 2015 <ul style="list-style-type: none"> – difficult to assemble because of different experiences with compliance audit – current three standards are replaced by a single new standard covering specific issues e.g. for court model SAIs – follows ISSAI 400 and gives guidance ▪ SAI Norway will step down as chair, SAI India will take over 	
	<p><u>4. Performance Audit Sub-committee</u></p> <ul style="list-style-type: none"> ▪ Draft revised ISSAI 3000 and 3100 and draft new ISSAI 3200 have been exposed until 30 September 2015 ▪ SAI of Brazil will step down as chair, no decision on the chair so far 	
	<p><u>5. Task Force on certification of Auditors</u></p> <ul style="list-style-type: none"> ▪ assisted by external facilitator ▪ central issue: competency framework ▪ ECIIA offers to share information about their certification process 	
	<p><u>6. Internal Control Sub-committee</u></p> <ul style="list-style-type: none"> ▪ Standard setting/revision process postponed to 2019 (approval of revised INTOSAI GOVs by INCOSAI) as the new basic guidance (revised INTOSAI GOV 9100) must first be set up ▪ Revision of INTOSAI GOV 9140 and 9150 (relations between SAIs and internal audit) planned for 2019: 	

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	<ul style="list-style-type: none"> - questionnaire on areas and directions of revision to INTOSAI members, partially based on EUROSAI-ECIIA discussion paper (see item 4.3) - project proposal based on questionnaire results reported to PSC Steering Committee in May 2016 	
4.2 Cooperation with IDI	<ul style="list-style-type: none"> ▪ Lessons learned from the 3i Programme so far: <ul style="list-style-type: none"> - iCATs need to be improved - place emphasis on ISSAI level 2 - focus on quality and on audit - as most EUROSAI members have their own standards, change management is necessary for successful ISSAI implementation ▪ Next step: <ul style="list-style-type: none"> - SAI level support for iCAT review ▪ ISSAI facilitators as regional experts: <ul style="list-style-type: none"> - rather on bilateral basis - commitment of SAI management necessary 	
4.3 Cooperation with ECIIA ¹	<p><u>1. Progress report of SAI Belgium</u></p> <ul style="list-style-type: none"> ▪ Cooperation committee with members of the wider EUROSAI community (Belgium, Germany, Lithuania, Moldova, Poland and Turkey) ▪ Network of SAI-IA contact persons set up and operating (25 SAIs represented), key project in cooperation process, future collaborative IT tool identified (OwnCloud) ▪ SAI-IA expertise surveyed among SAI contact persons ▪ Discussion paper on need to review INTOSAI GOV 9140 and 9150, submitted to INTOSAI ICS (see item 4.1) ▪ Joint paper (May 2014) EUROSAI survey results (implementation of INTOSAI GOV 9150) updated and published, henceforth 'living document' ▪ Other publications: 'ISSAI Spotlight' article on cooperation, comparison of SAI and IA organisations ▪ Planned joint publication ("The European Auditor") trial version prepared ▪ Planned joint conference (1st half of 2017) feasibility discussed with ECIIA (see item 7) 	Suggest ideas for joint papers and publications topics to EUROSAI-ECIIA cooperation committee (all)

¹ European Confederation of Institutes of Internal Auditors

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	<ul style="list-style-type: none"> ▪ Information sharing on national and regional cooperation meetings, cooperation issues (joint papers), cooperation agreements <p><u>2. Report of ECIIA representatives</u></p> <ul style="list-style-type: none"> ▪ Overview on contacts between SAI and IA contact persons ▪ ECIIA will give a presentation on “Evaluating Ethics” at the TF A&E seminar in Ankara on 26-27 November 2015 	
4.4 Task Force Audit & Ethics	<p><u>Revision of ISSAI 30</u></p> <ul style="list-style-type: none"> ▪ 2013 survey results indicated need for revision ▪ SAI perspective instead of individual auditor’s perspective ▪ Core values: <ul style="list-style-type: none"> – Integrity – Independence and Objectivity – Confidentiality – Competence – Professional behaviour ▪ Requirements, explanations and application guidance → only requirements represent the Standard! ▪ TF A&E plans to produce a video on implementing the new ISSAI 30 (ready for the X Congress 2017) <p><u>Seminar on tools to audit ethics</u></p> <ul style="list-style-type: none"> ▪ 26-27 -November in Ankara ▪ session on relevant ISSAI to be considered in auditing ethics 	
5. EUROSAI Self assessment	<ul style="list-style-type: none"> ▪ Based on recommendation of IX EUROSAI Congress, GT4 mandated by GB ▪ Two phases: <ul style="list-style-type: none"> – I: Self assessment (survey), interviews and external scan of similar international organisations – II: independent evaluation (to be determined by GB) ▪ Purposes: <ul style="list-style-type: none"> – provide accountability – learn about strengths and weaknesses 	

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	<ul style="list-style-type: none"> – gather input for next Strategic Plan ▪ Time schedule: survey open to answers from November 2015 to January 2016, report to GB in June 2016 	
6. EUROSAI Strategic Plan 2017-2023	<ul style="list-style-type: none"> ▪ GT4 asked Goal Teams to take stock of their experience with implementing their respective Strategic Goals of the current Strategic Plan ▪ Based on their experience, Goal teams were asked to collect their ideas and lessons learned for the next Strategic Plan by means of four questions: <ol style="list-style-type: none"> 1. What should remain unchanged? 2. What should be (slightly) changed? 3. What should be left out? 4. Which new topics should be included? ▪ GT2 members agreed on their ideas and lessons learned to be forwarded to GT4 (see Annex 2) 	submit GT2 ideas to GT 4 (Chair) ✓
7. Seminars on ISSAI implementation	<p><u>Overview on EUROSAI Training activities</u></p> <ul style="list-style-type: none"> ▪ Guidance for training events updated ▪ GT3 plans to provide evaluation forms online through “Limesurvey” <p><u>Seminar on implementation of ISSAI 300</u></p> <ul style="list-style-type: none"> ▪ Planned for December 2017 ▪ New/revised level 4 standards should be included <p><u>Joint EUROSAI-ECIIA conference - feasibility</u></p> <ul style="list-style-type: none"> ▪ Planned for 1st half of 2017, preferably before the X EUROSAI Congress ▪ Co-hosting and terms of reference to be discussed by the end of 2015 ▪ Focus on cooperation of SAIs and internal auditors in public sector ▪ Topics to be discussed, ideas are welcome! 	Suggest ideas for conference topics to EUROSAI-ECIIA cooperation committee (all)
8. GT2 Operational Plan 2015-2017	<ul style="list-style-type: none"> ▪ As there are a number of tasks still to be executed until June 2017, GT2 members agree that no new tasks should be included but focus should be on execution of current tasks ▪ Exceptions: <ul style="list-style-type: none"> – New task in Strategy 2.2: Support the preparation of the EUROSAI Congress 	

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	2017 on ISSAI implementation – Reallocation of tasks in Activity 2.3.2 (EUROSAI-ECIIA Cooperation)	
9. AOB	<u>Criteria for assessing financial requests</u> <ul style="list-style-type: none"> ▪ The EUROSAI Secretariat suggests improving the process for application and granting of financial requests from the EUROSAI budget by <ul style="list-style-type: none"> – criteria for prioritizing and deciding on requests and amounts to be granted according to the activities of each Goal Team – a template for the GTs’ reports on financial requests to enhance transparency ▪ GT2 members agree with most of the Secretariat’s suggestions in written procedure after the meeting but suggest some changes 	
10. Date and venue of next meeting	t.b.c. (date depending on Technical EUROSAI Conference in Turkey)	Inform chair if you would like to host the next meeting (all)