

The 58th EUROSAI Governing Board meeting was held in Vilnius on 14-15 June 2023: Summary of Agreements



The 58th Governing Board (GB) meeting took place in Vilnius, Lithuania, on 14-15 June 2023, kindly hosted by the National Audit Office of Lithuania. The meeting, chaired by



the SAI of the Czech Republic (EUROSAI Presidency), was also attended by the rest of members of the EUROSAI GB (SAIs of Israel, Poland, Spain, Latvia, Lithuania, Türkiye, and United Kingdom), as well as by several observers due to their role in INTOSAI (SAIs of Brazil, Austria, Portugal, and Norway, together with IDI) and

other guests (SAIs of Germany and Sweden as co-leaders of the Strategic Goals, and SAIs of Estonia and Ukraine, as reporters on other items of the meeting's agenda).



PART I: General issues

The Summary of the main discussions and agreements (SoA) of the 58th GB is the following:



The agenda and the minutes of the 57th GB meeting were unanimously approved by the GB.

- The GB took note of the information provided by the Secretariat in its [EUROSAI Activity Report 2022-2023](#), focusing on an outline of the activities carried out within EUROSAI since the 57th GB meeting held in September 2022.

PART II: Implementation of the 2017-2024 EUROSAI Strategic Plan (ESP)

- Implementation of the Strategic Goals:

The GB took note of the [Consolidated progress report of the Strategic Goals](#) presented by the EUROSAI Presidency as Chair of the Coordination Team (CT) who gave the floor to their respective chairs, to further report on their activities during the period.

- The GB took note of the projects within the three objectives of the [Strategic Goal 1](#) (Professional Cooperation), and referred to the meetings held during the period.



- The GB took note of the initiatives under the [Strategic Goal 2](#) (Capacity Development), including the ongoing and new projects since 2022. An active participation of member SAIs was encouraged. The road ahead until the XII Congress in Jerusalem 2024 was also outlined.



- Implementation of the Governance Portfolios:

- The GB took note of the [Consolidated progress report of the Governance Portfolios](#) presented by the EUROSAI Presidency as Chair of the Coordination Team (CT) who gave the floor to the leaders of each of them.

- Overall Governance and Culture Portfolio:

The report referred to the main activities and events during the period and included the meetings held together and their contents.



Three specific topics under this portfolio had a subitem in the agenda:

- 1) The activity carried out by the PG on ESP 2024-2030. The results of the internal scan among EUROSAI members were analysed.

An agreement was adopted regarding the fine wording of the draft proposed to the GB by the PG on ESP before being disseminated for comments of EUROSAI members.

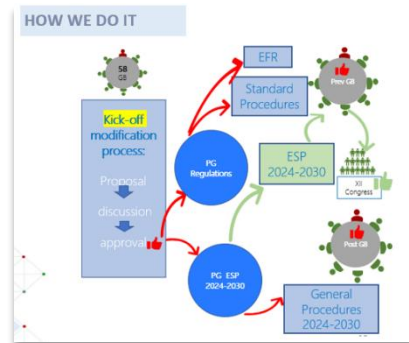


The GB agreed that:

- The introduction will refer to “the European Organisation of Supreme Audit Institutions (EUROSAI), properly represents 51 members”.
- In order not to predefine the nature, all references are to be made to “members” and not to SAIs and a footnote will be included with a link to the list of members in EUROSAI website where the nature of each one can be consulted.
- The resulting draft will be distributed for comments to EUROSAI members.

2) The Secretariat’s proposal to modify the EUROSAI Standard Procedures, and the Financial Rules:

- The Standard Procedures, to complete, update, clarify and to provide for continuity to temporary structures proven fruitful for EUROSAI.
- The EUROSAI Financial Rules (EFR), for clarification of some of its provisions and adaptation to INTOSAI GUID 5091.



The GB agreed:

- To trigger the process to modify the Standard Procedures and of the Financial Rules, by entrusting the PG on Regulations with the drafting of the proposals for their modification.
- The draft proposals will be submitted to the GB before the XII EUROSAI Congress for approval.

3) The President of EUROSAI updated the information regarding the challenges to the independence of SAI of Montenegro and reminded the availability of the IDI’s SIRAM mechanism if needed.

○ [Communication Portfolio:](#)

The GB took note of the Progress Reports of the Communication Portfolio, referred to the main projects, and specially to the update of the information on the “Relaunch of EUROSAI’s Website” and to the threshold to its budget approved by the GB by the written procedure together with next steps ahead. The importance of supplying information about EUROSAI activities to feed the Newsletter, and the EUROSAI calendar was reminded.

o Portfolio on Emerging Issues and Forward Thinking:

The GB took note of the Portfolio’s report that included an overview of the many events held and of the activities of the project groups under its scope. The GB also agreed that the Project Group on COVID-19 be closed and a new Project Group on “resilience and preparedness” be created which will include learning the lessons from the pandemic.

As a subitem of the agenda, the creation of a Project Group focused on the practical support of the cooperation with SAI of Ukraine was a proposed, aimed at finding the gaps in previous projects and avoiding any duplication, to determine where the support of EUROSAI could be best located.



The President of EUROSAI thanked the SAI of the United Kingdom for this initiative and offered to join the PG. The representatives of SAI of Ukraine thanked all for the support received.



The GB approved the closure of the Project Group (PG) on COVID-19 and opening a new PG on resilience and preparedness.

The GB approved the creation of a PG on Cooperation with SAI of Ukraine.

o Portfolio on Relations with non-SAI Stakeholders:

The GB took note of the Progress Report of the portfolio focused on its ongoing activities.

Information about the “Working Together Forum” that will take place on 6th October 2023, in Brussels, was also provided.



o Portfolio on Relations with INTOSAI and its Regional Organisations:

The GB took note of the information in the progress report of the portfolio, and highlighted the links of EUROSAI with INTOSAI structures, and the concern about the lack of offers, so far, to host the Joint Conferences between EUROSAI and ARABOSAI, and between ASOSAI and EUROSAI. On the contrary, SAI of Paraguay, currently the Presidency of OLACEFS, showed interest in boosting the Joint Conference with OLACEFS.



o Project Groups of SAI Türkiye:

The GB took note of the information about the activities, [outputs](#) and closure of the PGs chaired by the SAI of Türkiye.

Lessons learned from the PGs indicated that the peer-review of other SAIS add great value to development and quality of the outputs.



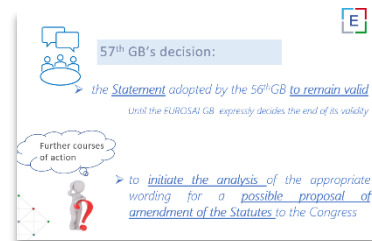
o Proposal of a new portfolio on Inclusiveness:

The Presidency of EUROSAI asked for the opinion of the GB about the future creation of a new portfolio on inclusiveness to provide direct dialogue with EUROSAI members in order to identify their needs, and areas of interest. The Secretariat supported the initiative. The creation would be proposed at the GB after the XII Congress.



o **Approach to the 56th GB Statement regarding SAIs of the Russian Federation and of the Republic of Belarus:**

The GB discussed how to further proceed about the implementation of the decision of the 57th GB the Statement to remain valid, and about the possibility to initiate the drafting of a proposal of amendments of the Statutes of EUROSAI.



The GB agreed:

- To authorise the EUROSAI Project Group on Regulations to proceed with drafting a suitable amendment of the EUROSAI Statutes regarding suspension of a membership in this organisation.
- To propose the host of the XII Congress to include two items in the agenda:
 - a) The support of the EUROSAI Statement on the situation in Ukraine.
 - b) To put the discussion and vote the amendment of the Statutes.

o **Activities of the Coordination Team and financial requests:**

The GB took note of the meetings held by the Coordination Team and of the decisions taken, including the approval of Terms of Reference of new project groups and of the financial requests.

PART III: Activity of EUROSAI Working Groups and Task Force

• **IT Working Group (ITWG):**

The GB took note of the [Activity report of the ITWG](#), which referred to the activities under its five primary



objectives, and updated the information on ITSA/ITASA, AITAM, the CUBE, the Research and Training Hub and cooperation with ARABOSAI.

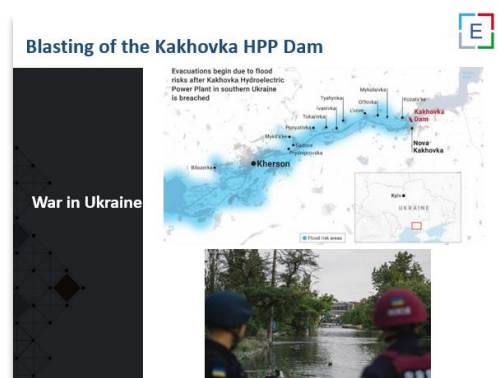
- **Working Group on Environmental Auditing (WGEA):**

The GB took note of the [Activity report of the WGEA](#), and specifically to the meetings held during the reporting period, to the cooperative audits being conducted, and to the promotion of e-learning tools, as well as to the latest newsletter published. The report also includes the links of the WG with INTOSAI and other stakeholders.



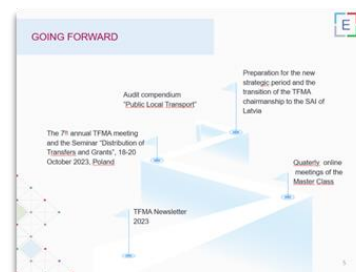
- **Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC):**

The GB took note of the [Activity report of the WGAFADC](#). The report refers to the measures aimed at implementing their Strategic Plan for 2021-2024, considering the peculiarities of this period: COVID-19 and the war in Ukraine. Special emphasis was made to the need to develop guidelines for auditing the assessment of damages caused by armed conflicts, and to the consequences of the blasting of the Kakhovka HPP Dam.



- **Task Force on Municipality Audit (TFMA):**

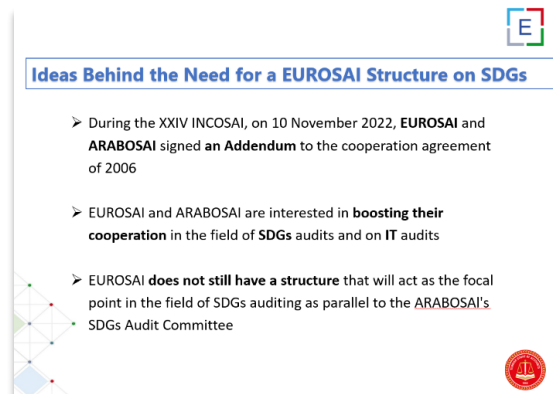
The GB took note of the [Activity report of the TFMA](#), that included information about the seminar held on “Digitalization of Public Service Delivery and Administration in Municipalities”, figures about activities on cooperation and exchange of results, a reference to the activities carried out on partnership building and the way forward.



The GB accepted the handover of the chairmanship of the TFMA from the National Audit Office of Lithuania to the State Audit Office of Latvia in the new 2024-2030 strategic period of EUROSAI.

- Proposal to create a Task Force on Sustainable Development Goals (TF SDG):

SAI Türkiye submitted a proposal to the GB, to explore the rationale and support within EUROSAI regarding the establishment of a new Task Force on SDGs, and to be nominated as the focal point to contact ARABOSAI SDG Audit Committee to discuss the roadmap regarding the implementation of the addendum for enhancing the cooperation between both Regional Organisations in the field of SDG audits.



Ideas Behind the Need for a EUROSAI Structure on SDGs

- During the XXIV INCOSAI, on 10 November 2022, **EUROSAI** and **ARABOSAI** signed an **Addendum** to the cooperation agreement of 2006
- EUROSAI and ARABOSAI are interested in **boosting their cooperation** in the field of **SDGs** audits and on **IT** audits
- EUROSAI **does not still have a structure** that will act as the focal point in the field of SDGs auditing as parallel to the **ARABOSAI's** SDGs Audit Committee



The GB accepted the proposal to authorise SAI Türkiye to explore the rationale and support within EUROSAI regarding the establishment of a new TF on SDGs, and designated SAI Türkiye as the focal point to contact ARABOSAI SDG Audit Committee.

PART IV: EUROSAI Financial issues

- Financial Report and Auditor's Report 2022:

No comments were made by the GB to the financial Statements 2022 prepared by the EUROSAI Secretariat.

The Secretariat highlighted that SAI Russia and Belarus' fees had been suspended for collection by agreement of the GB taken by written procedure.

The external audit was performed on the 6th of June resulting in an unqualified audit opinion.



EUROSAI Financial Issues

Most significant fact & figures in 2022:

BUDGETS	BUDGETED (€)	EXECUTED (€)	%
INCOME	94,179	94,179.00	100
OPERATING EXPENDITURE (Ch.1)	43,100	26,880.12	62
IMPL. ESP (Ch.2)	51,059	31,040.20	61

FINANCIAL STATEMENTS	2022	2021	%
CASH AND BANKS	465,623.86	425,200.64	9.5
WELFARE FUND	449,127.06	460,347.86	-0.03
FY's RESULTS	36,258.68	-48,829.85	174.2
BANK SERVICES	-1,899.77	-2,343.92	-19
SUBSIDIES	-31,040.20	-10,948.40	183.5

- **Preparation of EUROSAI Budget 2025-2027:**

Collection of information by the Secretariat for the drafting of the next triennial budget 2025-2027 and a procedure to allow members to present their suggestions and comments have already started.



PART V: INTOSAI related issues

- **Key issues from the INTOSAI GB:**

The GB took note of the report of the EUROSAI representatives in the GB of INTOSAI. Among other topics, it referred to the recent approval of INTOSAI Strategic Plan 2023-2028 at the

EUROSAI representation on INTOSAI Governing Board: SAI Poland and SAI Portugal



XXIV INCOSAI, to the approval of ISSAI 150 by the last INTOSAI GB and to the revisions of ISSAI 140 and P-12 that are in progress. Next INTOSAI GB will be held in Vienna on November 21st at the occasion of the 70th anniversary of INTOSAI.

- **Information on INTOSAI:**

The GB took note of the reports of the INTOSAI representatives, referred to the importance of improving INTOSAI Communication Policy, and to IT challenges and to the relevance of INTOSAI SCEI to support the SAIs community. The strategic priority to support SAIs' independence was also highlighted. It also included an overview on upcoming events.

- **Information on cooperation with IDI:**

The GB took note of IDI's report focused on the cooperation with EUROSAI in the fields of knowledge sharing, of capacity development and of SAI independence. It also referred to the three strategic priorities on which IDI work will mainly focus on its next strategic plan and gave an overview of the already existing and upcoming initiatives.



PART VI: Other issues

- **Preparation of XII EUROSAI Congress:**

The GB took note of the preliminary agenda of the XII EUROSAI Congress to be hosted by SAI Israel from 27th to 30th May 2024. The agenda was considered a good base for further work.



- **Host, venue, and date of the 59th and 60th EUROSAI GB:**



The GB approved that the 59th EUROSAI GB will be held in Jerusalem on 27th May 2024 hosted by the SAI of Israel.

The GB approved that the 60th EUROSAI GB will be held in Jerusalem on 30th May 2024 hosted by the SAI of Israel.

- **Host, venue, and date of the 5th GB on the technical level:**

The GB took note of the hosting of the 5th GB meeting at technical level by the SAI of Latvia from 8th to 10th April 2024 in Riga.