

SUMMARY OF AGREEMENTS (SoA)
53rd EUROSAI GOVERNING BOARD MEETING
14 April 2021 (online meeting)

The 53rd meeting of the EUROSAI Governing Board (GB) was held on the 14th of April 2021. The meeting was chaired by Mr Seyit Ahmet Baş, President of the Turkish Court of Accounts and President of EUROSAI, with the attendance of observers and guests.

Given the online format of the meeting, the traditional oral reports and presentations were replaced, as far as practical, by written reports.

Item 1. Opening of the meeting and adoption of the agenda of the 53rd GB Meeting

The GB approved the agenda of the 53rd EUROSAI GB meeting.

Item 2. Approval of the minutes of the 52nd GB meeting

The GB approved the minutes of the 52nd EUROSAI GB meeting.

Item 3. EUROSAI Activity Report 2017-2021

The GB took note of the EUROSAI Activity Report 2017- 2021 presented by Ms María José de la Fuente, President of the SAI of Spain and Secretary General of EUROSAI, which -among other issues- informed about the actions derived from the COVID-19 pandemic, the activity of the EUROSAI Secretariat, financial issues, cooperation with INTOSAI and other INTOSAI Regional Organisations, membership in EUROSAI, upcoming events and initiatives to celebrate the 30th anniversary of EUROSAI.

Item 4. Report on the implementation of the EUROSAI 2017-2021 Presidency Programme

Mr Baş introduced a reporting video regarding the main highlights of the Presidency of EUROSAI 2017-2021 and a summary of the main data about the implementation of the Strategic Plan.

The GB took note of the Report on the implementation of the EUROSAI 2017-2021 Presidency Programme.

Item 5. Overall implementation of the Strategic Goals

- 5.1. Overall implementation of the Strategic Goals/2017-2021
- 5.2. Implementation of Strategic Goal 1 (Professional cooperation)
- 5.3. Implementation of Strategic Goal 2 (Institutional capacity development)

The Consolidated Progress Report of the Strategic Plan, containing an overall performance of the strategic goals (SGs) for the period of May 2017-April 2021 was presented, together with individual reports on the implementation of SG1 and SG2. In this regard, 26 out of the 45 projects of SG1 had been completed and 4 would be completed in the future, while, in the case of SG2, out of its 16 projects/initiatives (excluding those connected to the Working Groups and Task Forces), six had been completed and the rest were ongoing.

The GB took note of the 2017-2021 consolidated progress report of the EUROSAI Strategic Goals.

The GB took note of the 2017-2021 progress report on the implementation of the SG1 provided by the SAIs of the Czech Republic and Germany, co-leaders of the SG1.

The GB took note of the 2017-2021 progress report on the implementation of the SG2 provided by the SAIs of Poland and Sweden, co-leaders of the SG2.

Item 6. Overall implementation of the Governance Portfolios

- 6.1. Overall implementation of the Governance Portfolios/2017-2021
- 6.2. "Overall governance and culture" portfolio
- 6.3. "Communication" portfolio
- 6.4. "Emerging Issues and Forward Thinking" portfolio
- 6.5. "Relations with non-SAI stakeholders" portfolio
- 6.6. "Relations with other INTOSAI Regional Organisations" portfolio

Mr Baş informed on the 2017-2021 Governance Portfolios' progress reports and, in particular, on the work of the *Overall governance and culture portfolio*; the update of the General Procedures of the EUROSAI Strategic Plan (which, among other issues, aimed at including the Quality & Transparency protocol, the closure procedure for Project Groups and incorporate various GB decisions). Ms de la Fuente, Secretary General of EUROSAI, informed on the proposed update of the EUROSAI Statutes and the EUROSAI Financial Rules.

Mr Rolands Irklis, Auditor General of the SAI of Latvia, reflected on the work done by this SAI when holding the *Communication Portfolio*, specially regarding the Communication Framework.

Ms Heli Mikkilä, Deputy Auditor General of the SAI of Finland, presented the main outcomes of the *Emerging Issues and Forward Thinking portfolio*, such as the web-based dialogue in 2018 that allowed the identification of relevant issues to be addressed, and referred to the establishment of the Project Group on Auditing the Response to the COVID-19 pandemic (chaired by the United Kingdom and co-chaired by Finland) and the 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)

Mr Arno Visser, President of the SAI of the Netherlands, informed the GB that the main outcomes of the *Relations with non-SAI stakeholders' portfolio* were contained in the written report already distributed. In general, EUROSAI is still not well-known outside the SAI community and this limits the organisation's impact.

The Secretary General of EUROSAI presented the main outcomes of the *Relations with other INTOSAI Regional Organisations portfolio* and submitted the SAI of Ukraine's proposal of dates and place for the VI EUROSAI ARABOSAI Joint Conference. She informed that, if the proposal was approved by the GB, the Secretariat would communicate it to the ARABOSAI's Secretariat to submit it for ARABOSAI's GB support.

The GB took note of the 2017-2021 consolidated progress report of the EUROSAI Governance Portfolios, and of the 2017-2021 Governance Portfolios' individual progress reports.

The GB supported the update of the EUROSAI Statutes, to be submitted to the XI Congress for approval.

The GB approved the update of the General Procedures of the EUROSAI Strategic Plan, the draft resolution related to the update of the EUROSAI Financial Rules and the update of the terms of delegation of the approval of EUROSAI financial backing, and the proposal of the SAI of Ukraine to host the VI EUROSAI ARABOSAI Joint Conference (on the topic of "SAI's auditing the effectiveness of climate change policy"), in Kyiv, from 17th to 19th May 2022.

Item 7. Coordination Team's activities 2017-2021

The GB took note of the information provided on the financial grants approved by the Coordination Team (CT) in the period 2017-2021, which could be found in the annex of the mid-term review report.

The GB supported the 2017-2021 EUROSAI mid-term review report, to be submitted to the Congress for information.

The GB, with the exception of The Netherlands Court of Audit, supported the proposed update of the EUROSAI Strategic Plan 2017-2024 and the submission of the Draft Resolution on the update of ESP 2017-2024 to the XI Congress, for approval. The GB agreed that the Memorandum on enhanced EUROSAI structure & governance would be sent to Congress for information.

Item 8. Activity of EUROSAI Working Groups and Task Forces

- 8.1. Information Technology Working Group
- 8.2. Working Group on Environmental Auditing
- 8.3. Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
- 8.4. Task Force on Municipality Audit

8.5. Task Force on Audit & Ethics

The GB took note of the 2017-2021 Activity Reports and Work programmes of the Working Groups and Task Forces.

The GB supported the draft resolutions of the Working Groups and Task Forces, to be submitted to the XI EUROSAI Congress for approval.

Item 9. 2020 Financial Statements and Auditors' report

The Secretary General briefly referred to the main magnitudes of the 2020 financial year report, to the auditors' report -whose opinion was that the financial statements give a true and fair view of the EUROSAI financial situation as of 31 December 2020- and to the auditor's management letter.

The GB took note of the 2020 EUROSAI Financial Report and the auditors' report.

Item 10. Draft 2022-2024 EUROSAI Budget (including annual contributions of members)

The GB adopted the draft 2022-2024 EUROSAI Budget (including the annual financial contributions of EUROSAI members), to be submitted to the XI EUROSAI Congress for approval.

Item 11. Information on INTOSAI

The GB took note of the information provided in the report on INTOSAI submitted by the INTOSAI Secretariat.

Item 12. Information on cooperation with IDI

The GB took note of the information provided in the report on cooperation with IDI submitted by IDI.

Item 13. Candidacies for hosting the XII Congress, GB membership, Auditors of EUROSAI

The Secretary General informed on the candidacies received for each position and explained the voting procedure that would take place during the XI EUROSAI Congress.

The GB took note of the information provided by the Secretariat regarding the candidacies for hosting the XII Congress, for GB membership and for the position of auditors of EUROSAI, and the election process.

Item 14. XI EUROSAI Congress (2021) & next GB meeting

The GB held a discussion about the possibility of checking the number of members present during the different voting processes to be held at the Congress, instead of only at the beginning of the meeting. In this regard, rule 8.3 of the Rules of Procedure of the XI EUROSAI Congress stated that “in order to determine the quorum of the meeting (for the valid constitution of the Congress *and subsequent decision making*), the President of EUROSAI shall ask the Heads of EUROSAI SAIs (or their validly authorised representatives) to confirm by electronic means their attendance, under item 4 of the XI EUROSAI Congress Agenda”. Mr Miloslav Kala, President of the Supreme Audit Office of the Czech Republic and host of the XI Congress, proposed to check the quorum at the beginning of the Congress, and then again before every voting round.

The GB adopted the Updated Rules of Procedure of the XI EUROSAI Congress, with the agreed change in Rule 8.3. in order to confirm the number of SAIs present at the beginning of each electronic voting process. The updated Congress Rules of Procedure would be submitted to the Congress’ approval.

The GB approved the list of observers, to be submitted to Congress for information.

The GB took note on the update of the organisation of the XI EUROSAI Congress provided by its host.

Item 15. Any other business (AOB) and closing of the meeting

The Secretary General presented diplomas prepared by the EUROSAI Secretariat in recognition and appreciation to the SAIs of Finland, Moldova and The Netherlands -whose terms as GB members ended after the 53rd GB meeting-, for their contributions to EUROSAI governance.

The Heads of those SAIs then shared some words of farewell and acknowledgement to the remaining members of the EUROSAI Governing Board.

No other issues or remarks were raised and the 53rd GB meeting was closed by the Chair.