



EUROSAI

Strategic plan

2017 - 2024





CONTENTS

1 PREAMBLE	4
2 MISSION, VISION AND VALUES	7
3 STRATEGIC GOALS.....	9
3.1 Professional cooperation	11
3.2 Institutional capacity development	12
4 ENHANCED EUROSAI GOVERNANCE AND MODUS OPERANDI	13
4.1 Guiding principles	14
4.2 Key governance enhancements.....	14
4.3 Organisational structure	15

Approved by the X Congress (2017)
Updated by the XI Congress (2021)



1

Preamble



27 years on – EUROSAI agile and relevant in a changing environment

In 1990 EUROSAI was formally established as a regional forum, conceived by the delegations of 30 European Supreme Audit Institutions (SAIs) gathered in the Constitutive Conference. The purpose of EUROSAI was to build a framework for the exchange of knowledge among members, to promote mutual enrichment and to improve the audit of public funds. These goals have stood the test of time and continue to drive the activities of the organisation today. As one of the Regional Organisations of INTOSAI, EUROSAI voices the needs, views and experiences of European SAIs within INTOSAI, orientating its strategy as far as practical towards INTOSAI's goals, objectives and priorities, while focusing on the specific needs of its members at a European level.

In 2017 EUROSAI serves 50 members. It is a diverse region representing SAIs with different organisational models, mandates, needs and priorities. It operates in 5 official languages. The first EUROSAI Strategic Plan covered the period 2011-2017 and its activities were largely accomplished through a strong inclusive approach. A Self-Assessment carried out in 2015-2016 has confirmed that the role of EUROSAI as a platform for knowledge sharing and capacity building is valued by its members. This second Strategic Plan, incorporates relevant outcomes of the Self-Assessment, especially taking notice of a changing world.

Over the period of EUROSAI's existence, the European and global context in which members operate has changed considerably. In 2017 issues such as globalization, dwindling public revenues, financial and political instability as well as continued austerity pose significant challenges for Europe. Opportunities for cooperation between SAIs have increased enormously with the availability of Internet, social media and access to data. At the same time SAIs have to cope with diminishing budgets, ensure their continuing relevance to a wide range of stakeholders and address new audit fields. For example, how do SAIs audit complex cross-border and cross-cutting issues such as climate change, migration or security issues? How do SAIs sustain their legitimacy when there is a declining trust in public institutions? How can SAIs help restore public trust in the public sector?

These issues and challenges have consequences for EUROSAI. To remain relevant in a fast-changing environment, EUROSAI has to adapt its ways of working and transform itself into an agile and project-driven organisation.



Enhancing EUROSAI's ways of working

The above-mentioned Self-Assessment revealed a general satisfaction with the Governance and Modus Operandi of EUROSAI, at the same time identifying some areas for further improvement. In this regard, EUROSAI is committed to meeting its members' demands and expectations by developing into an agile network organisation, in which activities can be set up swiftly, and robustly, and then dissolved as needs and demands change. The aim is to make EUROSAI more responsive to the specific and diverse needs of individual SAIs or groups of SAIs.

EUROSAI aims to lead by example. To remain successful and relevant as an organisation it needs to constantly enhance the way it operates, takes decisions and matches its available resources with the concrete needs and expectations of its members.

The plan approved by the X Congress (2017) outlines the mission, the vision and the values that will underlie EUROSAI over this strategic period. It provides a brief description and elaboration of the two strategic goals for the new strategic period. Finally, it describes the guiding principles and the envisaged enhancement of the governance and modus operandi of EUROSAI.

The postponement of the XI Congress to be held in 2020 due to the pandemic crisis forced the extension of the plan one more year, so the EUROSAI Strategic Plan is now related to 2017-2024. The mid-term review and update of the plan foreseen to be conducted in 2020 was also postponed till the holding of the XI Congress. This updated version presented to XI Congress (14 April 2021) for approval is the result of the analysis and review of the implementation of the Plan from 2017 to 2021.





2

Mission, vision and values



Mission, vision and values

2.1 Mission statement

EUROSAI is the organisation of Supreme Audit Institutions in Europe. It facilitates cooperation amongst its members in order to strengthen public sector auditing and public financial management in the region, thus supporting its members in fulfilling their mandates.

2.2 Vision statement

EUROSAI is a dynamic network where SAIs and their staff can exchange knowledge on public sector auditing, thus enabling them to respond to changing needs and circumstances.

Through its support and its activities, EUROSAI will contribute to stronger SAIs and to sound public financial management and good governance, transparency and public accountability, thus adding value to the life of citizens.

2.3 Values

Values are the key drivers of EUROSAI and its operation, influencing priorities and how members interact with each other. There are two types of values: the first one refers to fundamental values. The second type deals with instrumental values.

Fundamental values:

- Independence – we are a non-political organisation.
- Professionalism – we observe high professional standards and act with integrity.
- Inclusiveness – we value the diversity of our 50 SAI members, and their staff, and reach out to all members.

Instrumental values:

- Cooperation – we share knowledge and learn from each other.
- Innovation – we do not stand still and we strive to attain an innovative culture of learning and improving whilst promoting sustainable and efficient ways of exchanging knowledge.
- Responsiveness – we respond to emerging issues in the region.





3

Strategic goals



Strategic goals

By 2024 EUROSAI aims to have made the transition towards an agile and demand-driven knowledge broker and facilitator, responsive to the specific development needs of its members, the varying social and administrative contexts in which they operate, and the resources that are available to them. In a changing world this transition is indispensable for EUROSAI to remain relevant and attractive to its members, now and in the future.

This pursuit will be driven by two strategic goals and facilitated by enhancements in the governance of EUROSAI as highlighted in chapter 4.

To strengthen SAIs in the European Region and help them deal with emerging issues and challenges, EUROSAI will in the coming six years focus on the following two strategic goals:

- 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.

Working towards these goals EUROSAI will support its member SAIs in delivering high quality audits and strengthening the accountability, transparency and integrity of the government and public sector entities in their respective countries.



3.1 Strategic goal: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation

Objectives	Desired outcomes
1.1 To promote audit-related cooperation by acting as a broker between members	<ul style="list-style-type: none"> • An increase in cooperative audits, 'cross-marketing' and joint audit-related initiatives, especially on audits of topics of common and current interest. • SAIs are able to swiftly set up cooperative audits and respond to existing and emerging challenges as needs arise, facilitated by EUROSAI.
1.2 To support the development of innovative approaches and methods in audit and governance of SAIs making use of new technologies	<ul style="list-style-type: none"> • New 'state of the art' approaches have been developed by members and shared with the EUROSAI community, for example using data analytics, or auditing complex cross-cutting issues and the implementation of the SDGs as well as conducting investigative type of audits, real time audits and for follow-up of the recommendations and advisory functions of the SAIs. • Innovative approaches and methods in SAI governance, organisation and the way SAIs interact with stakeholders have been developed.
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	<ul style="list-style-type: none"> • 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. • EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and its Regional Organisations, universities and international organisations. • EUROSAI promotes the use of IT platforms to share knowledge, allow co-operative work, encourage informal networking and hold virtual meetings. • Members make effective use of available databases, products and experiences of others engaged in the external audit field.



3.2 Strategic goal: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development

Objectives	Desired outcomes
2.1 To facilitate and support needs- driven institutional capacity development initiatives	<ul style="list-style-type: none"> • On the basis of a needs-assessment, which reflects the diversity of the members, EUROSAI coordinates and facilitates institutional capacity development initiatives, which are organized and implemented by EUROSAI members or external partners. • Capacity development initiatives focus both on audit skills, as well as on institutional themes such as independence, communication and stakeholder management, leadership, ethics and operational management. • EUROSAI promotes e-learning, communities of practice and other innovative capacity development initiatives, alongside internships, study visits and demand-driven training Programmes.
2.2 To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	<ul style="list-style-type: none"> • EUROSAI members lead by example (INTOSAI P-12, INTOSAI P-20 and ISSAI 130). • Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.
2.3 To promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements (IFPP) and contribute to its future development	<ul style="list-style-type: none"> • EUROSAI supports its members in implementation of the INTOSAI Framework of Professional Pronouncements. • EUROSAI liaises with INTOSAI Professional Standards Committee (PSC) and Capacity Building Committee (CBC) in matters related to the IFPP, and EUROSAI Members give input and feedback to the INTOSAI standard-setting process, including the Strategic Development Plan. • EUROSAI is actively involved in initiatives of INTOSAI and other organisations to contribute to the continuing development of international standards and guidelines.
2.4 To follow and contribute to the development of other INTOSAI initiatives and products related to capacity building	<ul style="list-style-type: none"> • EUROSAI provides regional input to INTOSAI initiatives and products with a view that they also be of value for EUROSAI members and reflect, when possible, EUROSAI specificities. • EUROSAI acts as a broker of INTOSAI products for its members.
2.5 Represent EUROSAI in the wider INTOSAI Community through appointment of specific liaisons	<ul style="list-style-type: none"> • EUROSAI – in cooperation with stakeholders and partners – is responsive to its members' needs, and supports them on key issues, such as their independence and integrity. • EUROSAI is attentive to the diversity of needs of its members, addresses that diversity and encourages the involvement of all members in the regional activities.



4

Enhanced EUROSAI Governance and Modus Operandi



Enhanced EUROSAI Governance and Modus Operandi

4.1 Guiding principles

As stated in the preamble, the challenge ahead for EUROSAI is to remain an attractive and relevant network organisation for all of its members, and to be visible for potential external partners and stakeholders. Success in this endeavour can be facilitated by enhancements of the governance arrangements. To truly enhance the way EUROSAI operates, changes in the way things are done and the way in which the implementing bodies of EUROSAI interact and function are of equal importance.

In order to ensure the realisation of its two strategic goals and maximize its performance and value, EUROSAI will endeavour to strengthen its governance, organisational structure and corporate management. To this end, EUROSAI will:

1. Establish an effective, efficient and flexible organisational structure able to support the strategy;
2. 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;
3. Promote increased member participation and extend the value of EUROSAI's activities among its members and other stakeholders through enhanced communications;
4. Identify, represent and advocate its members' views and interests on subjects under development in INTOSAI;
5. Encourage members to develop and share new and agile forms of cooperation;
6. Enhance its cooperation with other Regional Organisations of INTOSAI fostering different forms of knowledge sharing and cooperation.

4.2 Key governance enhancements

To allow EUROSAI to be agile, relevant and results-oriented, the following key enhancements in its governance have been introduced:

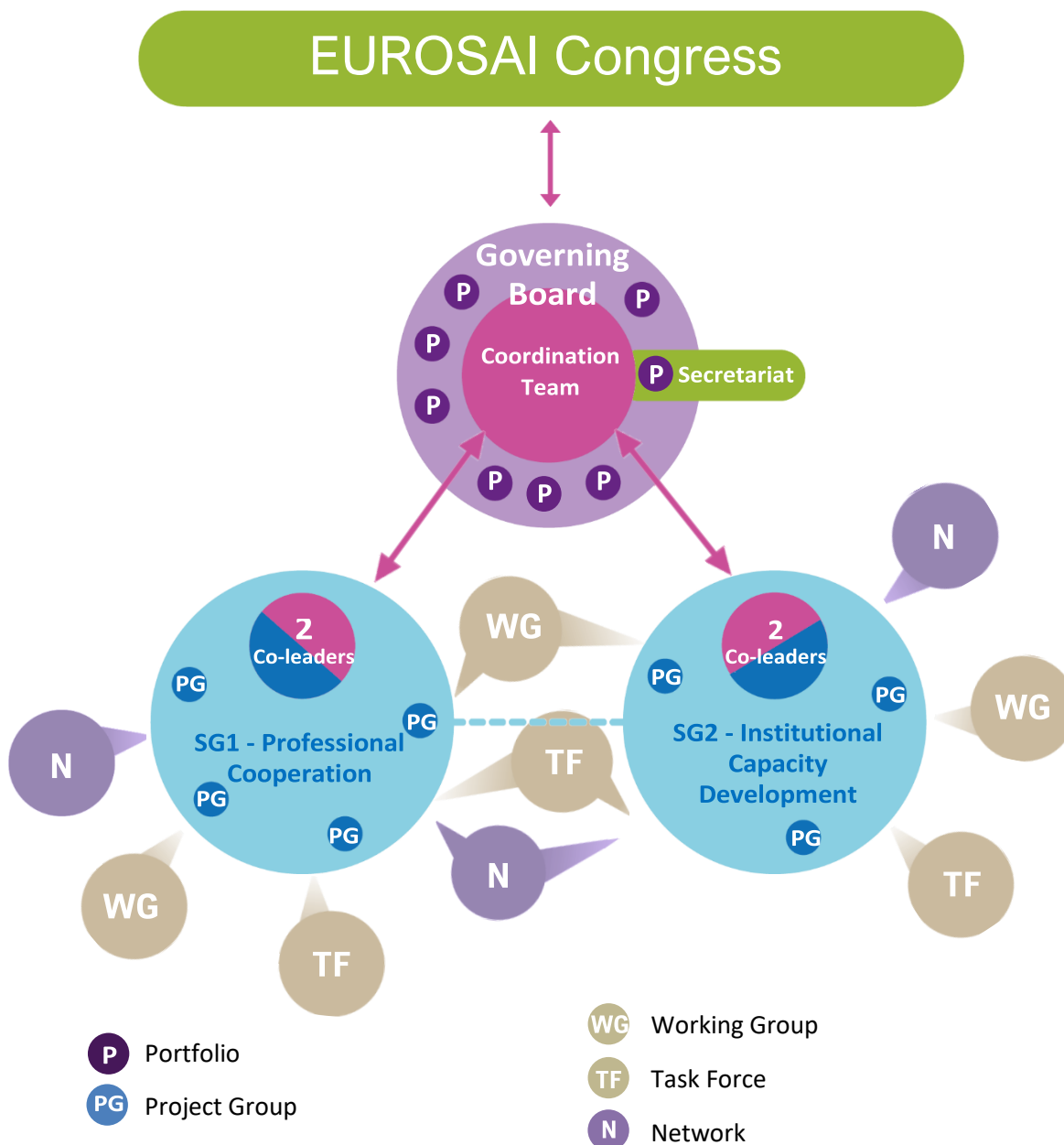
- a) Governing Board portfolios: each Governing Board member is responsible for one or more portfolios relating to the governance of EUROSAI and/or the implementation of the Strategic Plan.
- b) Co-leaders of Portfolios: coordination of the implementation of each of the two strategic goals will be shared by two SAIs, a GB-member and second SAI, preferably a non-GB member. Likewise, Governance Portfolios could be also co-led between two GB-members or a GB-member together with a non-GB member, if the GB decides so.
- c) Coordination Team: a small team within the Governing Board will coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan.
- d) Agile project groups: short-term cooperation initiatives led by members of EUROSAI may be set up on a project basis in line with two strategic goals and the envisaged enhancement of EUROSAI governance.



e) Networks can be built as light structures (similarly to PGs but in this case with a longer term perspective), led by member(s) of EUROSAI within the Strategic and Operational Plans, in order to maintain a regular exchange of information, experience and knowledge and a sustainable cooperation over a specific permanent topic.

The above-mentioned governance priorities will be developed further in an operational plan.

4.3 Organisational structure



Working Groups, Task Forces and Networks (April 2021)

- ITWG** - Working Group on Information Technologies
- WGEA** - Working Group on Environmental Audit
- WGAFADC** - Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
- TFMA** - Task Force on Municipality Audit
- N.ET** - Network for Ethics



