



EUROSAI Strategic Plan Mid-term Review Report

May 2017-April 2021

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1) Brief Overview

In the preparatory work of the second EUROSAI Strategic Plan for the period 2017-2023, agility, responsiveness, staying relevant and demand driven knowledge broking concepts were the main pillars to reshape the EUROSAI strategic planning and its way of functioning. This approach was reflected by two strategic goals and facilitated by enhancements in the governance structure in the ESP 2017-2023, which was adopted at the X Congress in May 2017 in Istanbul.

To strengthen SAIs in the European Region and help them deal with emerging issues and challenges, EUROSAI, together with substantial changes in the Governance Structure and Modus Operandi, has focused 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.

New ESP envisaged a shift to a more flexible and agile organization which facilitates greater engagement by members to the operationalization of the Strategic Goals in an innovative way.

In order to provide guidance for the operationalization of the new Strategic Plan and to introduce the changes in structure and governance, Memorandum on enhanced EUROSAI structure & governance was also taken note by the Congress. To allow EUROSAI to be agile, relevant and results-oriented, main key enhancements in its governance were introduced as:

- Governing Board portfolios
- Co-leadership of Strategic Goals by a GB member and a non-GB member.
- Coordination Team within the Governing Board
- Agile project groups as short-term cooperation initiatives

The Operational Plan (OP) was approved at the 49th EUROSAI GB held in 2018 to function as the key tool for the successful implementation of the ESP 2017-2023. For the aim of supporting successful implementation and monitoring of the OP, the EUROSAI OP webpage was designed and launched to make the Operational Plan more visible and accessible to our members as well as to provide them with an efficient platform to publicize the results of their work. The General Procedures for the ESP 2017-2023 and the resolution on delegation of the approval of temporary activities to the Coordination Team were also approved by the GB at that meeting.

In order to ensure an integrated approach regarding the operationalisation of the ESP, the OP was designed to be composed of 7 main parts; 2 of which were based on the projects related to the Strategic Goal 1 (SG 1) and Strategic Goal 2 (SG 2) while following 5 parts depicted the projects of the GB Governance Portfolios. Those projects partaking in the work programmes of the WGs and TFs, which have at the same time direct linkage to the SG 1 & SG 2 in terms of their desired outcomes, have also been included in the EUROSAI OP. This consolidated structure allowed to see the big picture better in the achievement of the goals and ultimate success referring to the implementation of the ESP.

Through the Co-leadership of SGs and ownership of governance portfolios, OP facilitated the leadership role and engagement of individual Board members for the operationalisation and implementation of the strategic plan and for strategic decision-making.

For the 2017-2021 period, the assignment of Portfolios was as follows:

- Co-leaders of SG 1 “Professional cooperation” were SAIs of Czech Republic and Germany while the Co-leaders of SG 2 “Institutional Capacity Development” were SAIs of Poland and Sweden.
- The Turkish Court of Account- Overall Governance and Culture Portfolio
- State Audit Office of the Republic of Latvia- Communication Portfolio (withdrew by the decision of their council with the letter dated 2 September 2019)
- The Netherlands Court of Audit- Relations with Non-SAI External Stakeholders
- The Spanish Court of Audit- Relations with other INTOSAI Regional Organizations
- National Audit Office of Finland- Emerging Issues and Forward Thinking

After three years implementation of the ESP, XI EUROSAI Congress planned to be held in 2020 was postponed to 2021 due to the COVID-19 pandemic crisis. EUROSAI members endorsed the extension of the term of office of the current Governing Board members and entrusted them with the decision-making necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress.

As a result of this postponement, adhering to the approval of EUROSAI members, mandates of current Presidency, portfolio holders, non GB strategic co-leaders, and Working Groups and Task Forces (and their chairmanships¹) as well as EUROSAI budget and the mandate of the current external auditors of EUROSAI’s financial statements were extended. Besides, the three-year term mandate of the next EUROSAI Presidency -which will initiate in 2021 and end in 2024 was also shifted.

In its 51st meeting, GB adopted the formal decision to postpone the submission of the mid-term review report and progress report planned for this year and, instead, perform the related reporting requirement on a 4-year basis at the XI Congress in 2021.

This Report mainly aims to present the results of 4 years of the ESP implementation, with facts and figures with respect to the Strategic Goals as well as to the governance priorities; evaluation of cross cutting issues with proposals; EUROSAI members’ feedback on the implementation of the ESP along with their expectations for the next period; update proposals for the ESP 2017-2024 and also expectations towards EUROSAI members with regards to successful implementation of the Strategic Plan.

¹ Regarding the WGEA and ITWG, 51st GB approved: “The change in the Chairmanship of the WGEA and ITWG: SAI Poland would chair WGEA with effects as from June 3, 2020 and SAI Estonia would chair ITWG as from June 30, 2020. Following usual practice, the draft resolution to be submitted by these WGs to the XI Congress in 2021 will include the re-appointment of these SAIs as Chairs.”

2) Overall assessment regarding the implementation of EUROSAI Strategic Plan with respect to the planned results and desired outcomes of strategic goals

ESP 2017-2024 consists of two Strategic Goals. The first is “*SG1: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation*” with 3 objectives and 8 desired outcomes.

“At the end of 4 years implementation, out of 8 desired outcomes; 6 of them are achieved while 1 is partially achieved and 1 is not achieved”.

SG1 Coleaders reflected these objectives and desired outcomes set in the ESP 2017-2024 to the Operational Plan through 45 projects, of which 29 are operated by the EUROSAI Working Groups and Task Forces, 8 by the SG1 Co-leaders, and 8 by individual SAIs. So far, 26 projects have been completed by June 2020, 4 will be completed between 2020 and 2024, and the others are ongoing projects.

SG 1 has held four annual meetings, bringing together the chairs of the WGs and TFs, leaders of project groups and other interested SAIs to update the progress of projects, brainstorm new projects and join interested SAIs in new project groups. Among the individual SAIs that set up and lead new projects groups are the SAIs of Belgium, Hungary, Israel, and the UK.

The Co-leaders have produced a booklet of SG1 projects which was disseminated at the XXIII INCOSAI and other events. SG1 has also updated and redesigned the EUROSAI at glance presentation.

Evaluation of the performance of the objectives with respect to the status of the achievement of the desired outcomes/guiding principles in the ESP can be seen at the below Table 1. For details of the projects/initiatives implemented throughout 4 years, please refer to progress reports of SG1&SG2 in Annex 1.

The desired outcome stated in Objective 1.3 as “A ‘market place’ – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts” was reported as **“Not achieved”** since no need was expressed by SAIs and exchange of knowledge etc. has already been working by other means (e.g. in WGs, TFs, PGs, BIEP). **In this respect, this desired outcome is proposed to be deleted by SG1 Coleaders.**

Furthermore, the desired outcome stated in Objective 1.3 as “EUROSAI promotes the use of IT platforms to share knowledge, allow co-operative work, encourage informal networking and hold virtual meetings” was reported as **“Partially achieved”** since electronic information edition of WGAFADC was delayed to be finalised in 2021.

Table 1: Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021) for SG1

Strategic Goal 1: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation (SAI of Czech Republic & SAI of Germany)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
1.1. To promote audit-related cooperation by acting as a broker between members	An increase in cooperative audits, 'cross-marketing' and joint audit-related initiatives, especially on audits of topics of common and current interest.	Achieved <ul style="list-style-type: none"> • Eight cooperative audits have been or are being completed (3 by WGAFADC, 3 by WGEA, 1 by ITWG, 1 by individual SAIs) • Two cooperative audits have been kicked off and will be completed in 2021 (1 by WGAFADC, 1 by individual SAIs)
	SAIs are able to swiftly set up cooperative audits and respond to existing and emerging challenges as needs arise, facilitated by EUROSAI.	Achieved <ul style="list-style-type: none"> • Parallel audit on Workforce 2030 was set up with the support of EUROSAI Guidelines to audit ethics disseminated in several languages
1.2 To support the development of innovative audit approaches and methods making use of new technologies	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.	Achieved New approaches have been shared e.g. via seminars, the Innovations Newsletters, the workshop on reactive and rapid audit reporting, survey reports of the WGs and TFs, cooperation with OECD
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	A 'market place' – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts.	Not achieved <ul style="list-style-type: none"> • No need expressed by SAIs • Exchange of knowledge etc. also works by other means (e.g. in WGs, TFs, PGs, BIEP) This desired outcome is proposed to be deleted by SG1
	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.	Achieved <ul style="list-style-type: none"> • Several documents (best practice guides, articles, newsletters) have been published • Several events (conferences, joint seminars, seminars of WGs/TFs) have taken place

	EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and its Regional Organisations, universities and international organisations.	Achieved <ul style="list-style-type: none"> • Joint EUROSAI-AFROSAI seminar on the audit of SDGs has taken place • EUROSAI-ECIIA survey on integrated reporting has been launched
	Members make effective use of available databases, products and experiences of others engaged in the external audit field.	Achieved <ul style="list-style-type: none"> • Databases on audits and products growing continuously • Welcome package awaits finalisation, graphic design and distribution
	EUROSAI promotes the use of IT platforms to share knowledge, allow co-operative work, encourage informal networking and hold virtual meetings.	Partially achieved <ul style="list-style-type: none"> • IDI/KSC platform has been used for an e-learning course • Blackboard collaborate (IDI kind-contribution) was made available by the Secretariat for EUROSAI activities since March 2020. • Electronic information edition of WGAFADC delayed, finalised in 2021

The second Strategic Goal set in ESP 2017-2024 is “SG2: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional development” with 5 objectives and 12 desired outcomes.

“At the end of 4 years implementation, out of 12 desired outcomes; 11 of them are reported as partially achieved while 1 is not achieved (delayed)”.

SG2 Coleaders reflected these objectives and desired outcomes set in the ESP 2017-2024 to the Operational Plan through 28 projects, of which 17 are operated by the EUROSAI Working Groups and Task Forces, 8 by the SG2 Co-leaders, and 3 by individual SAIs. So far, 6 projects have been completed by June 2020, 20 will be completed between 2020 and 2024, and the others are ongoing projects.

After the approval of the operational plan in March 2018 in Gdansk, projects and activities in the plan were initiated and implemented. Some new projects were set up in the course of the years 2018-2020.

In order to coordinate with SG1, SG2 co-leaders have participated in the yearly meetings of SG1 in Potsdam, Tirana, Liberec and Berlin (virtual) 2017-2020 where i.a. the leaders of Working Groups and Task Forces and the Secretariat were represented.

The SG2 Co-leaders have contributed to the EUROSAI Magazines during 2018-2020 and the EUROSAI 30th Anniversary Publication, with information on EUROSAI initiatives aiming at developing institutional capacity of EUROSAI members. A short brochure with information on the activities of SG2 has been produced and updated at several occasions. Additionally, the co-leaders have used other events (e.g. Audit Methodology Meeting, INTOSAI CBC meetings, SG1 meetings) to promote initiatives and to encourage other EUROSAI members to more active participation.

In addition to the projects and activities of the operational plan, the SG2 Co-leaders have represented EUROSAI in the following INTOSAI fora:

- Professional Standards Committee (PSC) – SAI of Sweden
- Capacity Building Committee (CBC) – SAI of Poland
- INTOSAI & Regional Coordination Platform – SAI of Poland

Evaluation of the performance of the objectives with respect to the status of the achievement of the desired outcomes/guiding principles in the ESP can be seen at the below Table 2. For details of the projects/initiatives implemented throughout 4 years, please refer to progress reports of SG1&SG2 in Annex 1.

The desired outcome stated in Objective 2.4 as “EUROSAI acts as a broker of INTOSAI products on auditor professionalization for members” was reported as **“Not achieved”** since exposure drafts of competency pronouncements are not ready yet.

Furthermore, the rest of the desired outcomes included under SG2 are reported as **“Partially achieved”**. Especially, objectives 2.3, 2.4 and 2.5 are mainly related with the continuing work and initiatives of INTOSAI as well as many initiatives have the nature of permanent task. Therefore, the main underlying reasons for the partial achievement of the desired outcomes can be attributed to these reasons. For details of the assessment, please see the Table 2.

Table 2: Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021) for SG2

Strategic Goal 2: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional development (SAI of Poland & SAI of Sweden)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
2.1. To facilitate and support needs-driven institutional capacity development initiatives	1. 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.	1. Partially achieved. Needs assessment based on: - Analysis of the IDI Global Survey results - Methodology Meeting

	2. 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.	<p>2. Partially achieved. Main initiatives that contribute to the achievement of this outcome:</p> <ul style="list-style-type: none"> - Methodology Meeting - Workshop on peer-to-peer support in the Hague - communication about IFPP that includes both audit skills and institutional themes - professional trainings organised by ITWG (the Cube, Audit Manual, ITSA, ITASA) - IntoSAINT - collaboration with ECIIA on integrated reporting - various activities of TFA&E
	3. EUROSAI promotes e-learning, communities of practice and other innovative capacity development initiatives, alongside internships, study visits and demand-driven training programmes.	<p>3. Partially achieved. Main initiatives include:</p> <ul style="list-style-type: none"> - e-course on performance audit - Massive Open Online Course (MOOC) on Auditing Water issues by WGEA - EUROSAI Secondment Programme - Professional training organised by ITWG - Various activities of the WGAFADC e.g. good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods and survey on audits on natural and man-caused disasters and catastrophes in Europe
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	1. EUROSAI members lead by example (INTOSAI P-12, INTOSAI P-20 and ISSAI 130).	<p>1. Partially achieved:</p> <ul style="list-style-type: none"> - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - projects on integrity and transparency
	2. Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.	<p>2. Partially achieved:</p> <ul style="list-style-type: none"> - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - participation in the INTOSAI workshop on peer reviews - ITSA and ITASA promoted continuously
2.3. To promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements (IFPP) and	1. EUROSAI members are aware of the added value of applying international professional standards as far as possible.	<p>1. Partially achieved:</p> <ul style="list-style-type: none"> - communication and regular updates sent out about the new IFPP - new pronouncements are being translated into Russian - seminar on "Practice of using the ISSAIs in conducting audits in the sphere of prevention and consequences elimination of floods"

contribute to its future development	<p>2. EUROSAI liaises with the Forum for INTOSAI Professional Pronouncements (FIPP) and gives input and feedback to its strategic work plan. EUROSAI inputs are based on a joint position of its members.</p>	<p>2. Partially achieved:</p> <ul style="list-style-type: none"> - EUROSAI is represented in the PSC SC - EUROSAI Members were encouraged to contribute to the Strategic Development Plan
	<p>3. EUROSAI is actively involved in initiatives of INTOSAI and other organisations to contribute to the continuing development of international standards and guidelines</p>	<p>3. Partially achieved:</p> <ul style="list-style-type: none"> - EUROSAI Members encouraged to contribute to exposure drafts of new or revised pronouncements
<p>2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors</p>	<p>1. EUROSAI provides regional input to INTOSAI initiatives and products, based on a joint position of its members.</p> <p>2. EUROSAI acts as a broker of INTOSAI products on auditor professionalization for members.</p>	<p>1. Partially achieved:</p> <ul style="list-style-type: none"> - ongoing initiatives related to SDG auditing - <p>2. Delayed.</p> <p>As soon as exposure drafts of competency pronouncements are ready, EUROSAI Members will be encouraged to comment.</p>
<p>2.5. To voice EUROSAI members' common institutional interests within the wider INTOSAI community</p>	<p>1. 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.</p> <p>2. 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.</p>	<p>1. Partially achieved: EUROSAI representation present at meetings of key INTOSAI bodies. This is an ongoing work that will be continued.</p> <p>2. Partially achieved: EUROSAI Members are encouraged participate in the activities organised by EUROSAI.</p>

3) Overall assessment regarding the governance priorities set in the ESP to show the degree of the achievement of the enhancements proposed in EUROSAI Governance and modus operandi

The ESP 2017-2024 set governance priorities in Chapter 4 to be further developed in an Operation Plan. In this respect, ESP 2017-2024 was approved - and its annex “Memorandum on enhanced EUROSAI structure & governance” which was taken note- explained the key enhancements and governance priorities along with the tasks of Governing Board portfolios.

Please note that since the main activity areas of Governance Portfolios are not defined as Strategic Goals with objectives and concretized through desired outcomes in the ESP, the guiding principles set in Chapter 4 of the ESP were adopted as objectives by most of the Governance Portfolio Holders to the extent possible. Whereas, some Portfolio Holders used the objectives and desired outcomes set in the ESP. For this very reason, for detailed assessment of the implementation results of the Governance Portfolios, please refer to *Consolidated Progress Report of the Governance Portfolios*.

With a general outlook to the evaluation of status of the achievement of objectives adopted by the Governance Portfolios, as can be seen at Table 3 below, all objectives along with their desired outcomes/guiding principles were reported as “achieved” by the related Governance Portfolio Holders.

Table 3: Performance Assessment of the Desired Outcomes/Guiding Principles for Governance Portfolios

Governance Portfolio: Overall Governance and Culture Portfolio (SAI Turkey_EUROSAI President)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
To review, revise and where necessary draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI	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	achieved
To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members	Establish an effective, efficient and flexible organisational structure able to support the strategy	achieved
To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan	Establish an effective, efficient and flexible organisational structure able to support the strategy	achieved
Taking into account the diversity of the region, to foster the	Promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications	achieved

inclusiveness of EUROSAI through reaching out to all members		
Governance Portfolio: Portfolio on Communication (SAI Latvia)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	European SAIs recognize EUROSAI as a promoter of their interests and support in their work	<i>SAI of Latvia withdrew from Communication portfolio by the decision of their council with the letter dated 2 September 2019</i>
Governance Portfolio: Portfolio on Non SAI Stakeholder Relations (SAI Netherlands)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation	Guiding principle 3. Promote increased member participation and extend the value of EUROSAI's activities among its members and other stakeholders through enhanced communications; Guiding principle 5. Encourage members to develop and share new and agile forms of cooperation;	achieved
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	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.	achieved
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.	achieved
Governance Portfolio: Portfolio on Relations with other INTOSAI Regional Organizations (SAI Spain_EUROSAI Secretariat)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
1.3 To facilitate the sharing of knowledge and experience within		Achieved

EUROSAI and with external stakeholders and partners (INTOSAI Regional Organizations)	Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation	
Governance Portfolio: Portfolio on Emerging Issues and Forward Thinking (SAI Finland)		
Objective (s)	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement
1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	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.	Achieved

4) Evaluation of cross cutting issues and proposals

Considering the areas of activity of the Strategic Goals, the following points are evaluated as cross-cutting issues that necessitate the improvement of synergy in these interconnective areas:

- EUROSAI Databases:** There are (too) many databases with similar contents (i.e. Database of Audits and The CUBE (IT Audits); Databases of products and surveys/ Good Practices Database operated by SAI Hungary).
Proposal: To ensure a better usability and user friendliness, some of these databases could be merged or interlinked.
- Need for a Holistic Approach:** The implementation of the different objectives of SG2 requires a holistic approach. Progress in encouraging more EUROSAI members to carry out peer reviews and self-assessments (objective 2.2.) would provide valuable information on specific capacity development needs of EUROSAI members. This kind of needs-driven information would also be helpful in an effective implementation of the objective 2.1 “To facilitate and support needs-driven institutional capacity development initiatives”.
Proposal: To ensure that new projects are based on needs of SAIs. New suggested projects, initiatives, activities etc. should be demand-driven rather than supply-driven.

Considering the areas of activity of governance portfolios, the following points are evaluated as cross-cutting issues which should be dealt with, to ensure efficient and effective use of resources as well as to improve synergy in these interconnective areas with proposals:

- EUROSAI website and EUROSAI OP webpage/new EUROSAI OP Twitter account:** EUROSAI OP webpage and new EUROSAI OP Twitter account has close connection with the context of the EUROSAI’s current website as well as the scope of the Communication Portfolio.
Proposal: Close coordination with the related actors has been the priority to ensure the synergy. Therefore the OP webpage, EUROSAI’s official website, OP Twitter account and other similar communication channels should be coordinated in a way in order to ensure effective and timely communication with the members as well as to avoid any duplication or overlaps.

- **Relations with non-SAI stakeholders:** The portfolio has a great deal of cross-cutting issues, as is to be expected when covering stakeholder management and contacts. Over the last year the main cross fertilisation can be found with:
 - the portfolio on Emerging Issues and Forward Thinking – identifying organisations connected to emerging issues for ongoing dialogue.
 - The projectgroup Covid-19 response, specifically the workstream stakeholder relations
 - the portfolio on Strategic Communication – clear need from non-SAI stakeholders to find strategic information on EUROSAI by clear communication channels (foremost website) and need for being able to share and contribute to each others communities (for example by contributions to each others communication channels by blogs or other means).
 - Strategic Goal 1 – together with ECIIA developing a pop-up project on Integrated Reporting.

Proposal: It is essential that there is good cooperation, on all levels, between the portfolioholders, as was the case in 2017-2021. Establishing informal contacts makes cooperation much easier and is beneficial to the work of all portfolioholders.

- **Relations with other INTOSAI Regional Organizations and Financing Issues:**
 - Financing issues (allocations for supporting the implementation of EUROSAI- AFROSAI cooperation framework).
Proposal: Proper communication between those who authorize the chapter 2 expenses - GB and CT- and the Secretariat must be ensured.
 - Conferences and training events with other Regional Organizations, such as the next EUROSAI-ARABOSAI Joint Conference, fall not only under this portfolio, but also under the scope of SG1 objective 1.3 -“To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”.
 - Cross-cutting issues regarding the topics may also exist, like in the case of the SDG seminar with AFROSAI, as objective 1.2 includes among its expected outcome the sharing of experiences in auditing the implementation of SDGs.
Proposal: Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.

- **Emerging Issues:**
Change management in SAI leadership and strategic planning, changes in the operational environment and SAIs ability to renew as organisations and professional communities based on the changing stakeholder expectations, technological and methodological changes and digitalization.

With focus on two aspects 1) EUROSAI as an organisation 2) audit field as a whole.

Proposal: now after the concepts and issues are highlighted and shared among the EUROSAI Members, next steps could be to continue to take the work to more concrete level (work started and on-going), information sharing sessions and trainings could be organised.

5) Members’ feedback on the implementation of the ESP (through a survey)

The ESP 2017-2024 implies a number of changes to the structure and governance of the Organisation to be agile, relevant and results-oriented. Now the Strategic Plan has completed 4 years of its implementation period. For the successful update and revision of the ESP, “*Survey on ESP 2017-2024 implementation and update proposals*” is designed to gather the input related to the implementation of the ESP for the first period (2017-2021) and get valuable

feedbacks of members for the possible updates, which will contribute, to further success of the ESP in the upcoming period (2021-2024).

The Survey is composed of 8 questions under the parts: “Lessons Learnt” and “Forward Looking” aimed at evaluating the past implementation period and future perspective as well as expectations for the next 3 years respectively.

In part 1; Lessons learnt, it is aimed to receive feedbacks of members regarding the value adding designation of Strategic goals, effectiveness of project based approach, sufficiency and comprehensiveness of governance portfolios.

In part 2; Forward looking, it is aimed to benefit from valuable foresight of members regarding the future implementation of ESP especially taking into account the impacts of Covid 19 pandemic as well as other emerging issues foreseen.

CT prepared the Survey Analysis Report to reveal the main results of the survey. 39 SAIs out of 50 members have participated in this survey.

Fundamental conclusions together with particular comments derived from the survey responses are presented below. For further details, please see the Survey Analysis Report.

Part 1: Lessons Learnt

1.1. Since the adoption of the ESP 2017-2023 in May 2017, in which areas of EUROSAI has your SAI been most directly involved?

Out of 39 respondent SAIs, the area marked by the majority (38 members) is stated as **EUROSAI events as participant** while 33 of them stated that they are members of a **WG** and 28 are members of a **Project Group**.

This result implies that together with the conventional means of involvement to the activities such as taking part in EUROSAI events and WGs, newly introduced agile forms of cooperation through PG activities has also been preferred by the members.

1.2. Are the objectives and desired outcomes of the Strategic Goal 1 “Professional Cooperation” and the Strategic Goal 2 “ Institutional Capacity Development” set in ESP 2017-2023 designed in a way that add value to your SAI’s work?

38 out of 39 respondents (97%) to the Survey stated that objectives and desired outcomes of the Strategic Goal 1 and the Strategic Goal 2 designed in a way that adds value to their SAI’s work.

The objectives of the strategic goals are evaluated as guiding and supportive and meet the expectations of members in terms of providing a wide range of options and platforms for sharing knowledge and experience. Regarding SG1 projects, especially EUROSAI database and using EUROSAI’s IT Platforms

are considered as value adding for members while among SG2 projects, the extensive application of IFPP is evaluated as adding value to the external public audit activity carried out by the SAIs.

Although there is a general satisfaction regarding the design of Strategic Goals, some respondents underlined that “Professional Cooperation” and “Institutional Capacity Development” inherently poses similarities resulting in some overlaps between the two Strategic goals. **Especially many of the update proposals are raised for the designation of SG2 with respect to its objectives and desired outcomes, which are presented in detail in Part 6 of this Report.**

Survey results also show that non-existence of concrete and measurable performance measures or indicators poses difficulty in follow up and monitoring of the goals and objectives. In this respect, update of the ESP should address this particular issue.

1.3. Are you satisfied with the project based approach of the ESP, i.e, do you think that it is an effective arrangement to ensure that EUROSAI is more agile, flexible and demand-driven in its response to you SAI’s needs?

37 respondents to the Survey (95%) are satisfied with the project based approach of the ESP and evaluates it as an effective arrangement to ensure that EUROSAI is more agile, flexible and demand-driven in its response to SAI’s needs.

From most of the comments that were made regarding the project based approach, the impression that the approach **encourages more SAIs to participate actively in the work of EUROSAI**; ensures flexibility in initiating project groups and activities since it more refers to the activities that are under **short-term cooperation**. The approach also has changed participation in EUROSAI, as the projects can be large or small and the involvement of auditors can also be **diverse**. The format of projects ensures **focusing on outcomes** rather than process.

Most of the respondents think that project based approach enables to **rapidly reacting to emerging issues and situations**, such as, for instance, the Covid-19 pandemic (among others the EUROSAI Project Group on auditing the response to the Covid-19 pandemic and its work streams).

Accessibility to the information and visibility of the results of the projects are stated as are in need of improvement. Administrative processes such as preparation of ToRs or project closure necessities are kept to a minimum to make accessibility to the information and visibility of the results and mitigate possible barriers to initiate PGs.

The survey results reveal that, in order to benefit from PGs as an effective arrangement in the governance structure, the following points should be addressed:

- ✓ **Enhanced communication of the results of the PGs is clearly needed**, to make sure they reach to all the EUROSAI community (above all, the members which are not involved in the PG’s activities).

- ✓ **More promotion of the tool (PGs) should be made** to encourage members to join a PG or launch new ones to work with other peers in audit issues they are interested.
- ✓ To encourage PG's leaders to consider the **EUROSAI's inclusiveness principle** when initiating a PG, and thus, to avoid restrictions to participation, which should be applied only when needed/advisable (e.g, governance related PGs).
- ✓ To make sure that the **responsiveness principle** is applied to address all members' needs.
- ✓ To continue **the work of simplifying and streamlining structures processes** (e.g. the objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and keep reporting on an appropriate level (not to overburden with administration etc.).

In line with these comments and suggestions made by respondents, relevant amendments such as incorporation of Quality and Transparency Protocol and Project Closure documents to the General Procedures are made to ensure visibility and easy accessibility of PG information as well as inclusiveness.

1.4. Have Project Groups encouraged your SAI to take a more active role in EUROSAI?

Around 87% of respondents to the Survey thinks that PGs encourage their SAI to take a more active role in EUROSAI, mostly because PGs has opened new opportunities (new audit topics) and more options (flexibility in the type of involvement in the PG activities) for the participation of additional experts from the member SAIs in EUROSAI activities. 13% of respondents do not agree with that assertion, and the reasons behind are linked to limited resources and staff to take a more active role in EUROSAI.

As in the previous question, the problem of sharing information, results and outputs with the members not involved in the PG activities and the risks that EUROSAI products and results are not fully available to all members regardless of their involvement in the PG's activities are raised again.

Although inclusiveness principle is emphasized by the majority especially for PGs which are aimed to SAIs' capacity strengthening activities (incl. workshops, experience exchange activities etc.), the flexibility and alteration would only be regarded as valid for the cases where PGs which are set up for certain administrative activities and improvements.

1.5. Do you think that the areas of activity covered by the current Governance Portfolios² are sufficient and comprehensive enough to meet your SAI's expectations from EUROSAI as an Organization?

² Governance Portfolios:

- Overall governance and culture
- Communications
- Relations with non-SAI stakeholders
- Relations with other INTOSAI regional organisations
- Emerging issues and Forward thinking

35 respondents to the Survey (% 90) is generally satisfied regarding the areas of activity covered by the current Governance Portfolios.

The Portfolios are evaluated as professional, comprehensive, relevant, and concern matter of great significance for SAIs, in particular in the context of the ever-changing environment, digitization and new technologies, such as communication, relations with stakeholders, emerging issues and forward thinking. 1 respondent finds especially the activities conducted under Emerging issues and forward thinking portfolio important to all modern SAIs. The portfolio is relevant, highlighting emerging issues in the work of SAIs, stimulating discussions at strategic level and stressing the need to make the SAI work up-to-date.

Particular comments mainly emphasizes reconsideration of distribution of tasks among relevant parties. Indeed, some portfolios overlap and there might be tasks under some of the portfolios that could perhaps be more effectively carried out by the General Secretariat or Presidency. Specifically 1 respondent suggested to oversee the composition of responsibilities with regard to the Communication Portfolio. Furthermore, 1 respondent underlined that, with the exception of Portfolio on Emerging issues and Forward thinking, all portfolios could have been developed more and a clear assignment from the GB would be necessary.

2 respondents stated that the information regarding the activity in each portfolio sector may somehow not be synthesized and circulated enough among the membership of EUROSAI to allow for a good understanding of the progress made in each of the sectors covered by the current portfolios. It is also suggested to focus on other themes for portfolios, for example re-design of the EUROSAI website. Maybe certain portfolio topics do not add up to be whole portfolios and could be carried out by a Project Group.

1 respondent, through a comprehensive analysis on Governance Portfolios, suggested following updates for portfolios;

- ✓ *It is highlighted that any potential new Governance portfolio should concern the oversight, direction, and control arrangements of the Regional Organization itself and be guided by the Governance principles set in the ESP. Therefore, they should not cover issues aimed at strengthening member SAIs (as such initiatives should be included in the sphere of the SGs portfolios).*
- ✓ *The Governance portfolios could be also co-led with a non-GB member, equal to the SGs portfolio as that would enrich the leading of the Portfolio.*
- ✓ *Overall governance and culture portfolio should continue.*
- ✓ *For Communication portfolio, given its scope and workload, it might be a good idea for it to be co-led by several members.*
- ✓ *Regarding Relations with non-SAI stakeholders portfolio, it could be included under the overall governance and culture portfolio, under the Presidency area, since it is closely connected with the representation competences of the Chair. In this case, the Chair's role could be to promote EUROSAI and specific joint initiatives, but the latter could be developed through PGs under the respective SG (as they would usually delve on audit issues).*

- ✓ *Emerging issues and forward thinking portfolio should continue, maybe with a more project-focused approach. The content of the portfolio would be, firstly, to identify those emerging issues and measures that EUROSAI needs to take into account in order to remain relevant for its members and, secondly, make sure that, as an Organisation, EUROSAI is implementing projects to address those needs. Those related to specific needs of its members could be implanted through PGs under the respective SG, under the leadership of the portfolio holder or another SAI.*
- ✓ *It is proposed to rename the Portfolio on Relations with other INTOSAI Regional Organizations as “Portfolio on Relations with INTOSAI and its bodies and other INTOSAI Regional Organizations”. The portfolio holder would channel communications with INTOSAI, except in those cases where there is a specific liaison already appointed (e.g. Sweden for PSC or EUROSAI representatives for relations with the INTOSAI GB, and so on).*

Part 2: Forward Looking (Please fill this part taking into account the impacts of COVID-19 pandemic together with other foreseen possible emerging issues.)

2.1. Please explain below the most important opportunities and emerging issues coming towards your SAI or EUROSAI that our Organization should be prepared to address for 2020-2024 period, and thus, with a potential impact in the update of the ESP 2017-2024?

The question raised in section 2.1 was an open one. In their responses to the survey on ESP 2017-2023 implementation and update proposals, EUROSAI Members, who were asked to voice their opinion, have identified different types of opportunities, emerging issues and related challenges, coming towards their institutions in 2020-2024. Suggestions made by respondents may be summarised as follows.

I. SAI

EUROSAI Members mentioned several complex and multifaceted opportunities and challenges related to the future operation and functioning of a Supreme Audit Institution itself.

Independence

In a world of growing political discord, the status of an SAI as independent institution is particularly important and should be fostered, in order to ensure that the democratic values of legitimacy and accountability are upheld. Strengthened independence equals strengthened role of the SAI, being the body that safeguards the public funds spending.

Audit

SAIs need to achieve a reasonable coverage balance between conducting their regular financial audit activities and other – compliance or performance audits, which arise from their mandate and framework. Audit portfolios need to be balanced – more ambitious performance audits should also be conducted. SAIs should prepare to timely advice governments: ad-hoc / investigative type of audits (in addition to the standard ones) should serve as fast and scoped reaction to hot issues, requiring urgent decisions of the legislator and government. Thus, real time audits, investigations, advisory functions

should be more emphasised than traditional audits. More complex cross-border and cross-cutting audits should be included in SAIs' work plans, which connect overall risk-analysis and audit ideas (top down and bottom up), too.

Cooperation

As communication between partner SAIs enables to share experience and knowledge on auditing key parts of public service delivery, the capacity of SAIs to work jointly on major issues through cooperative forms of audit is of great significance. More cooperative audits could, thus, be promoted. Furthermore, SAIs need to strengthen cooperation with the law enforcement agencies, both for cooperation and educational purposes, to ensure accountability in case of violations detected during audits. Cooperation with international organisations (e.g. OECD) and the academic community involved in public sector areas also covered by SAIs, should be further fostered.

Standards and regulations

SAIs need to observe high professional standards and update them accordingly, in order to keep up. They ought to be policy-relevant in relation to tasks and mandates entrusted to them by parliaments. The possible spectrum of audit topics increases with developments of statutory framework, for instance the introduction of new EU law, international agreements or UN targets (e.g. the 2030 Agenda for Sustainable Development). Full implementation of the INTOSAI Framework of Professional Pronouncements and ISSAIs is strongly advised.

Human resources

SAIs should maintain competence, i.e. recruit, retain and develop staff, considering both audit skills and knowledge in different areas and methodologies. There is a need for constant education and further development of employees. SAIs should, moreover, safeguard age and gender equality of their staff, which may pose several challenges, in view of the current rapidly changing society and work environment.

Role

As the government administration evolves, so does the role of SAIs. According to survey participants SAIs have to provide extended external oversight on the achievement of national objectives and priorities, they also need to focus on the issues concerning audit recommendations and monitor their implementation. Thus, as SAIs' need to focus on monitoring (follow-up) the implementation of audit recommendations, their awareness should be significantly raised and their capacity should be strengthened in this regard. The advisory role of Supreme Audit Institutions ought to be increased, too.

Further, SAIs should adopt a holistic approach: understand full context, audit the whole chain of government activities and consider long term financial challenges in their work. The role of an SAIs is to safeguard good governance, by ensuring that governments follow the principle of good governance in their activities, while ensuring that urgent activities (for instance pandemic-related) continue without undue interference.

Innovation

Innovation in general, as well as innovative audit methods and tools facilitating the conduct of audits, are a natural consequence of changes and development. Innovative audit approaches and methods in auditing, for instance the Covid-19-related expenditures, as well as the use of EUROSAI databases, should inspire innovation and change, not only in audit techniques and methodology, but also SAI governance, organisation and the way SAIs interact with stakeholders.

II. Stakeholders: public opinion & citizens

Taking into account the diverse needs of stakeholders, the growing public demand for transparency and individual accountability, SAIs need to address the following issues, and the related emerging opportunities and challenges: Capacity of SAIs to speak to the citizens, to make their reports easily accessible and understandable – how can SAIs be heard by the public? Capacity of SAIs to interact with the citizens – how can SAIs address the question of stakeholders in audits? How can SAIs better detect and deal with citizens' concerns regarding public governance? How to sustain legitimacy when there is a declining trust in public institutions or how to restore trust in the public sector?

So, in general, a citizen-oriented approach, underlining the words communication and inter-action ought to be adopted. Audit reports require simplification, extended use of flowcharts and infographics over long texts should be promoted. SAIs should consider producing video audit reports as well. This all leads to strengthened relations between SAIs and citizens. One has to also bear in mind, that the use of indicators to measure usefulness of the SAI's activity depends on the types of different stakeholders (legislative, citizens, audited entities, media).

III. Emerging issues

In order to improve capacity of SAIs to implement their mandates and bring added value, SAIs need to swiftly address emerging issues, i.e. provide fast and adequate solutions to common urgent problems, such as pandemics, migration processes, economic, social and demographic changes, climate change, social and economic imbalances in European societies; Eurozone public health; economic competitiveness, security threats, fiscal policies and sustainability, management of European funds absorption, and other demands.

IV. Audit subject matter

There are also several particular audit subjects that were mentioned by virtually all survey respondents. First of all, our course, Covid-19-related issues, as the pandemic severely impacted the functioning of societies – basically the everyday life and work of us all. EUROSAI Members report the need for external expertise and resources for study on beneficiaries' satisfaction by the envisaged measures when conducting Covid-19 audits. An important question is how to re-establish fiscal space pressured by pandemic expenditure. It is also of great significance to exchange experiences on Covid-19-related audits, as well as knowledge and lessons learned from the Covid-19 pandemic.

Environmental protection and climate change is another issue that frequently came up in the replies to the survey. Climate change, environment, natural resources and related matters should be incorporated into work programmes and outputs. Issues related to climate change and environmental

protection affect SAIs, as far as new tools and visions need to be developed, in order to audit green policy initiatives and tax reforms. How to assess, whether spending contributes to achieving climate objectives and whether reporting on climate action is reliable, should also be considered.

Interest in countering and combating fraud and corruption ought to be reinforced. Anticorruption issues and the leading role of SAIs in deterring and fighting corruption were stressed by many responding EUROSAI Members.

Several survey replies also included comments on the economic crisis. The important questions to consider in this regard are, among others: How to preserve euro area integrity and stability? How to audit for long-term risks? How to help private and public investments?

Yet another issue discussed by the SAIs participating in the survey concerns Sustainable Development Goals and the achievement of sustainable, inclusive growth. SAIs should focus on audits that decisively follow the principles of sustainable development and SDGs, as well as on auditing the implementation of SDGs.

V. Digitalisation and technological advancement

Constant development of science and technology results in modern technologies available, such as AI, blockchain, big data, data analysis software, which may be used in everyday work of SAIs and facilitate their audits. As reported by the respondents, the omnipresent digital revolution enables an extensive and elaborate use of IT tools and data analytics in audits. Technology may also be used to collaborate more powerfully – as an opportunity within EUROSAI community and within the SAI itself. The Internet and social media enable a swift, practically unrestrained exchange of ideas, thoughts, but also products and documents. Better visibility/availability of EUROSAI outputs and products is facilitated, i.e. by more active communication or intuitively designed websites (product-based instead of organisation-based).

However, survey participants also recognise the issues related to scientific and technologic development that might constitute a challenge for SAIs and their the staff. The existing audit software may need to be replaced with more advanced tools, requiring modification of existing practices and appropriate staff training. What follows, as more digital audits are conducted, documentation of audit work will need to be adjusted to take into account such developments (e.g. by including data analysis software log files, obtaining and managing population databases for audit sampling, etc.). The impact of digitalisation and use of automated tools in auditing result in the need to update both auditors' knowledge and skills, and IT security issues need to be addressed, too. As information is prone to be digitally stolen, whereas systems and databases may be damaged, data protection requirements and disinformation of citizens (fake news) are also matters to be thoroughly considered.

Both modern technologies and communication tools are especially important in view of the current Covid-19 pandemic. New working models (hybrid, home office) have emerged, and audit methodology is being revised through increased remote working and teleconferencing arising as a result of the pandemic. As meetings in person are rather not organised, undisrupted, smooth and efficient work of SAIs, as well as cooperation between them, are continued by means of online tools, such as videoconference applications.

SAIs should make every effort to remain relevant, up-to-date with modern technologies, communication technologies (Internet, social media) and scientific progress, in order to stay needed and useful, as well as to foster security of their work. Modernising the public sector audit by amplifying the digitalisation of the audit activity implies common challenge for most SAIs: to stay abreast of such progress by making sure that staff is prepared to deal with most IT environments.

VI. EUROSAI-related matters

Finally, the survey participants made some suggestions regarding opportunities and emerging issues related to the operation of EUROSAI, which could be summarised as follows.

EUROSAI should embrace, to even a greater extent, the initiatives of Members to participate or lead in projects, too. The EUROSAI project groups launched in 2020, related to the Covid-19 pandemic and future risks, should continue, and SDGs audit and gender equality should be reflected in the objectives of the EUROSAI Strategic Goals. The EUROSAI Strategic Plan should contribute to the capacity enhancements of the Member SAIs, and ought to be more responsive than ever to the emerging needs in the post-pandemic situation, so as to pay attention to the impact of the pandemic on the operation of SAIs.

Enhancing the dissemination of good audit practices at EUROSAI level is a matter that also needs addressing.

2.2. Which instruments should EUROSAI use more intensively to contribute to stronger SAIs and strengthen public sector auditing?

According to the feedbacks of the members participated in the Survey, instruments that EUROSAI should use more intensively to contribute to stronger SAIs and strengthen public sector auditing are stated as follows with the respective descending ratios:

- ✓ *Dissemination of innovative audit approaches and methods making use of new Technologies (33 of the respondents)*
- ✓ *Demand driven training activities (seminar, workshops, webinars...) (30 of the respondents)*
- ✓ *Wider and effective use of EUROSAI databases (29 of the respondents)*
- ✓ *Cooperative audit (22 of the respondents)*
- ✓ *Demand driven knowledge sharing activities within specific focus groups such as YES, Hackaton and specially arranged events (22 of the respondents)*
- ✓ *Cooperation with INTOSAI and its regional organisations (22 of the respondents) especially via supporting training/knowledge sharing events with experts (16), joint Conferences (14), sharing materials (11) and invitation to regional events (9)*

- ✓ *Cooperation with non-SAI stakeholders (22 of the respondents) mostly with Academia (16), OECD (15), Internal auditor -ECIIA (13) and other stakeholders such as WB, UN etc. (4) through joint Events (18), Research project on audit topics (12), Setting PG with them (8).*

The seven most preferred instruments by respondents are listed above in order preference. Those instruments may be more widely used in the update of the ESP 2017-2024 in the designation of Strategic goals with respect to desired outcomes or key activities of the related objectives. Moreover, these channels may be encouraged to create a more participatory environment.

2.3. What are your SAI's expectations and key priorities to be addressed in the next half period of the ESP and therefore impacting the EUROSAI Presidency's Programme for 2021-2024?

Respondent SAIs' *expectations and key priorities* to be addressed in the next half period of the ESP are categorized below under SG1&SG2 as well as relevant Governance Portfolios bearing in mind that they may inherently be cross-cutting issues falling under both SGs and Governance Portfolios. These highlighted feedbacks of the SAIs are presented here to be considered in drafting the EUROSAI Presidency's Programme for 2021-2024 and also in the update of the ESP.

Expectations and key priorities to be addressed under SG 1 "Professional cooperation & SG 2 "Institutional Capacity Development"

- ✓ Promotion of more efficient use of EUROSAI databases like BIEP;
- ✓ integration of EUROSAI databases in one effective, secure and user-friendly tool
- ✓ Assisting SAIs with IFPP implementation using opportunities for internships and study visits in achieving full compliance with the IFPP and continued support to the Forum for INTOSAI Professional Pronouncements
- ✓ Targeted 3-year planning of EUROSAI training activities covering demand-based topics (priorities) of SAIs and launching of E-learning initiatives
- ✓ Promoting internship and secondment of staff
- ✓ Capacity development initiatives to support digitization of audit activity and production of digital audit reports as well as improvement of advanced digital communication activities with stakeholders;
- ✓ Mutually beneficial exchange of experience, knowledge and expertise of SAIs, with the use of updated, modern and safe IT technologies and communication tools, supporting audit work with the new IT technologies, offering members the language IT solutions, the advancement of the use of IT audit and data analytics skills across the wide range of audit areas by developing and conducting necessary training for auditors

- ✓ Facilitating the capacity development activities on risk-based auditing and data analytics; issue of guidance documents (including specific case studies, if possible), related data banks and conducting workshops or seminars would help to address these.
- ✓ Supporting SAIs in digitalisation and automation of audit processes (CAATs and CAATTs), performing data-driven intelligent audits that are close to current audits
- ✓ Finding and supporting innovative audit solutions and disseminating them through the EUROSAI community via innovative approaches
- ✓ Introduction of innovative elements in SAIs activity, with emphasis on the role of citizens in defining priority areas of audit;
- ✓ Further professional cooperation aimed at effective, innovative and relevant audits
- ✓ Promotion of the use of new tools in increasing the advisory role of supreme audit institutions in general (ex. SAIs activity evaluation questionnaires completed by audited entities).
- ✓ Promotion of exchange of expertise and best practices on audit and jurisdictional functions. Enhancing the active role of SAIs in setting international standards, in creating a grid of common principles and in developing audit guidance at European level.
- ✓ More intensive support for the efforts and activities of INTOSAI CBC at the regional level.
- ✓ Promoting the importance of SAI independence, strengthening SAIs' role in combatting corruption and contributing in individual accountability of auditees and in better relations with citizens and stakeholders

Expectations and key priorities to be addressed under Governance Portfolios

Overall Governance and Culture

- ✓ Considering the revision of the EUROSAI charter in terms of clarifying roles and responsibilities of GB observers to contribute to a result-oriented communication.
- ✓ Supporting and strengthening the regular cooperation between its members by maintaining open lines of communication
- ✓ Ensuring the active participation of all members in new and ongoing PGs should be kept as a prior issue
- ✓ Encouraging all members of EUROSAI to join the common work through a sufficient range of initiatives, which would not overlap or compete with each other.
- ✓ Explore the need of making an external assessment of the existing organizational model of EUROSAI to explore opportunities for raising efficiency of the organization..

Communication

- ✓ Transition of the **EUROSAI** website into a new design to access easily the results of the work
- ✓ Dissemination of the most important results among EUROSAI members to strengthen communication and cooperation
- ✓ Setting up a thematic **blog on EUROSAI website** and promoting its use in the EUROSAI community and other stakeholders
- ✓ Providing better **communication** among EUROSAI members.

Emerging Issues and Forward Thinking

- ✓ Identification of emerging issues in Europe and worldwide, and preparing SAIs on how to deal with them
- ✓ capacity development initiatives and new audits related to the Covid-19 crisis in dealing with the issues and themes related to coronavirus pandemic and dissemination of lessons learnt from working under the Covid-19 restrictions
- ✓ Taking into account the impact of climate change on audit planning
- ✓ Reducing CO2-footprints of SAIs by using the opportunities of digitalization (webinars, e-learning tools etc.)

Table 4 is prepared to reveal potential update proposals related to the ESP 2017-2024 and its annex “Memorandum on enhanced EUROSAI structure & governance” based on the reflections and feedbacks summarized above.

Table 4: Potential Update Proposals based on the members’ responses to the Survey for ESP and Memorandum

Description (Objectives/ Desired Outcomes and Guiding Principles set in Chapter 4 of the ESP)	Proposed Update	Justification
Governance Portfolios	Reconsideration of distribution of tasks among all portfolios under well-defined portfolio descriptions along with a clear assignment from the GB, taking also into account the specific expectations of the members stated in Part 5 of the ESP midterm review report	Some portfolios overlap and there might be tasks under some of the portfolios that could perhaps be more effectively carried out by the General Secretariat or Presidency
Governance portfolios	Co-led with a non-GB member, equal to the SGs portfolio	For the enrichment of the leading of the Portfolio
Portfolio on Relations with other INTOSAI Regional Organizations	To rename it as Portfolio on Relations with INTOSAI and its bodies and other INTOSAI Regional Organizations	The portfolio holder would channel communications with INTOSAI, except in those cases where there is a specific liaison already appointed (e.g. Sweden for PSC or EUROSAI representatives for relations with the INTOSAI GB, and so on)
Communication portfolio	Co-led by several members	Given its scope and workload, the responsibility might be taken over by several members
Relations with non-SAI stakeholders portfolio	To include it under the overall governance and culture portfolio	It is closely connected with the representation competences of the Chair

<p>Governance Portfolios</p>	<p>Setting up a new “Portfolio on Digitalisation and technological advancement”</p>	<p>Taking into account the responses to the Survey, general concern and challenges as well as opportunities are directly related with the area of digitalisation and technological advancement</p> <p>Therefore, it may be treated as an exclusive area to be managed</p>
<p>Objective 1.2 ; desired outcome: 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 crosscutting issues and the implementation of the SDGs.</p>	<ul style="list-style-type: none"> • Inclusion of investigative type of audits, real time audits, follow-up of the recommendations and advisory functions of the SAIs • Inclusion of innovative approaches and methods also in SAI governance, organisation and the way SAIs interact with stakeholders. 	<ul style="list-style-type: none"> • SAIs should prepare to timely advice governments: ad-hoc / investigative type of audits (in addition to the standard ones) should serve as fast and scoped reaction to <i>hot issues</i>, requiring urgent decisions of the legislator and government. Thus, real time audits, investigations, advisory functions should be more emphasised than traditional audits SAIs need to focus on the issues concerning audit recommendations and monitor their implementation • Innovative audit approaches and methods in auditing, should inspire innovation and change, not only in audit techniques and methodology, but also SAI governance, organisation and the way SAIs interact with stakeholders
<p>Desired outcomes of Objective 2.3 To promote and facilitate the implementation of INTOSAI’s Framework of Professional Pronouncements (IFPP) and contribute to its future development</p>	<p>New Desired outcome: EUROSAI supports its members in full implementation of the INTOSAI Framework of Professional Pronouncements</p>	<p>SAIs need to observe high professional standards and update them accordingly, in order to keep up</p>
<p>Objective 2.1; desired outcome: 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.</p>	<p>Inclusion of a citizen-oriented approach, underlining the words <i>communication</i> and <i>inter-action</i></p>	<p>To strengthen relations between SAIs and citizens</p>
<p>Objective 2.1; desired outcome: EUROSAI promotes e-learning, communities of practice and other innovative capacity development initiatives, alongside</p>	<p>Inclusion of targeted 3-year planning of EUROSAI training activities covering demand-based topics (priorities) of SAIs</p>	<p>-</p>

internships, study visits and demand-driven training programmes.		
ESP objectives in general	<ul style="list-style-type: none"> • Gender equality should be reflected in the objectives of the EUROSAI Strategic Goals. • Strengthening SAIs' role in combatting corruption 	EUROSAI is expected to lead by example in this area as it is in SDGs
Strategic Goal 1 and Strategic Goal 2	Performance measures or indicators should be established	To enable the follow up and monitoring of the goals and objectives

6) Proposed update of the EUROSAI Strategic Plan 2017-2024

Table 5 displays update proposals for the EUROSAI Strategic Plan 2017-2024 raised by SGs Coleaders and Governance Portfolio Holders accompanied with concrete justification ground relating to the Strategic Goals 1 and 2 set in the Chapter 3 of the ESP as well as guiding principles related to their portfolio set in the Chapter 4 of the ESP.

Table 5: Update Proposals for the Strategic Plan by SGs Coleaders and Governance Portfolio Holders

Description (Objectives/ Desired Outcomes and Guiding Principles set in Chapter 4 of the ESP)	Proposed Update	Justification
Objective 1.3, desired outcome 1: A 'market place' – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts.	Delete	No need expressed by SAIs; Exchange of knowledge etc. also works by other means (e.g. in WGs, TFs, PGs, BIEP)
Objective 2.3, desired outcome 2: EUROSAI liaises with the Forum for INTOSAI Professional Pronouncements (FIPP) and gives input and feedback to its strategic work plan. EUROSAI inputs are based on a joint position of its members	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.	Since PSC introduced the network of INTOSAI Standards Liaison Officers (ISLO), all EUROSAI Members are expected to contribute individually to the standard-setting process.
Objective 2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	To follow and contribute to the development of other INTOSAI initiatives and products related to capacity building	The word "other" is to indicate that these is about INTOSAI products outside IFPP. The term "capacity building" better reflects the areas of responsibility of SG2.
Objective 2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	This objective should be rephrased to wider the content as "2. 4 To follow and contribute to the development of INTOSAI initiatives and products"	Rephrase is needed to cover all type of capacity development initiatives not only those related with professionalization of auditors.

	<p>Accordingly, the desired outcomes can be rephrased as “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.” and “EUROSAI acts as a broker of INTOSAI products for its members”</p>	
<p>Objective 2.5. To voice EUROSAI members’ common institutional interests within the wider INTOSAI community</p>	<p>Represent EUROSAI in the wider INTOSAI Community in matters that fall under the responsibility of Strategic Goal 2 when such representation is expected</p> <p>Desired outcomes under objective 2.5 should be amended accordingly</p>	<p>SG2 co-leaders are expected to represent EUROSAI in the corresponding INTOSAI bodies – in the case of SG2 it is presently PSC, CBC and INTOSAI Regional Coordination Platform.</p> <p>“To voice EUROSAI members’ common institutional interests within the wider INTOSAI Community” could be reformulated since it is not directly linked to SG2 and it talks about the advocacy or influence role of EUROSAI as a Regional organization. It is more appropriate for the proposed reformulated Portfolio on Relations with other INTOSAI Regional Organizations, its holder being in charge of channelling to INTOSAI the information from the respective key players within EUROSAI. In addition, the desired outcomes are not at all related with the objective, in fact, they are more connected with objective 2.1. If the objective 2.5 stays as it is, the desired outcomes should be reformulated.</p>
<p>ESP Item 4.2 Key governance enhancements b) Co-leaders of Strategic Goals: coordination of the implementation of each of the two strategic goals will be shared by a GB member and a non-GB member.</p>	<p>(amendment includes wording change in item 4.2.b and inclusion of new item 4.2.e) ESP Item 4.2 Key governance enhancements b) Co-leaders of Portfolios: coordination of the implementation of each of the two</p>	<p>For the enrichment of the leading of the Portfolio</p>

	<p>strategic goals will be shared by either a GB member and a non-GB member or two GB members. Likewise, Governance portfolios may be co-led with a non-GB member.</p> <p>e) Networks can be built as lighter structures as PG but with long 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</p>	<p>Transition decision of TFAE into Network necessitate the related changes in the General Procedures and the ESP.</p>
<p>Update of Item 4.3 of the ESP</p>	<p>The organizational structure should be updated (deleting the TF on Audit and Ethics and adding networks (in SG1 and SG2 circles)</p> <p>Also Coleadership mechanism (change in GB or non-GB) should be redepicted.</p>	<p>Transition decision of TFAE into Network necessitate the related changes in the General Procedures and the ESP.</p>
<p>Guiding principles set in Ch4 of the ESP</p>	<p>Guiding principles may be defined under a specific goal as objectives with desired outcomes</p>	<p>Governance Portfolio Holders lack of measurable and concrete objectives and desired outcomes, which make OP design difficult and weaken the linkage with ESP.</p> <p>Reporting and monitoring would be easier and more effective for the Governance Portfolios if they have predefined and more concrete objectives and desired outcomes</p>

7) Expectations towards EUROSAI members with regards to successful implementation of EUROSAI Strategic Plan

Disseminating and making available the EUROSAI products generated by the Strategic Goals would be more meaningful with the adoption and internalization of those products by both GB and EUROSAI Community. In this sense, for the implementation period, the core expectation of the Strategic Goal Co-leaders has mainly focused on increasing the added value and more active use of these EUROSAI products, as summarized below:

Strategic Goal 1: Professional cooperation

- Database of audits: Governing Board members should lead by example in uploading their audit reports.
- All SAIs should add audit materials into the database in PDF format and not links to websites.
- All SAIs are encouraged to promote EUROSAI databases within their SAI.
- Keep ethics as a permanent concern in the EUROSAI agenda

- SAI of Czech Republic would like to hand over the Management of Training to another SAI

Strategic Goal 2: Institutional Capacity Development

EUROSAI GB:

- Simplify the Strategic Plan and the Operational Plan, as well as the reporting on implementation. There has to be continuous work to simplify structures (e.g. the objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and keep reporting on an appropriate level (not to overburden with administration etc.). One idea could be not to duplicate reporting from WGs/TFs in the reporting from the strategic goals.
- Efforts to reduce the number of EUROSAI databases and to continue the work to develop and integrate EUROSAI websites.
- Have a clear link between the objectives and expected outcomes of the Strategic Plan.

EUROSAI members:

- Participation in and contribution to SG2 activities,
- Volunteers to lead projects under SG2 (e.g. project on implementation plan for SAI PMF),
- When organising an event, clearly communicate the link to the objectives of the Strategic Plan and expected outcomes to be achieved.

For supporting the well-functioning of the EUROSAI as a whole and the GB Governance portfolios in terms of the sound achievement of the objectives by Portfolios, the expectations raised towards EUROSAI members are:

- Enhanced communication of members to maximize knowledge sharing and professional cooperation through using online tools more commonly and effectively to lessen the devastating impacts of COVID-19 crisis with respect to emerging audit areas and working conditions of SAIs.
- Informing the portfolio holder of Relations with non-SAI Stakeholders on their substantial contacts with non-SAI stakeholders for possible needs and (in)formal cooperation.
- Ensuring suitable EUROSAI promotion material is available.
- Feedback, input and opinion by GB members upon consultation of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations
- Engagement and active participation of EUROSAI members in Joint Conferences or another events or activities organized with other Regional Organizations
- Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting when possible to EUROSAI training events...)
- Continuation of the monitoring of Emerging Issues.
- Continuation of the work with emerging issues; to proceed to a more concrete steps now after work has started and the issues have been raised.
- Active participation and share of best practises and continuation of the cooperation with the INTOSAI bodies involved with monitoring emerging issues (the SCEI cooperation together with the EUROSAI Secretariat).

8) Decisions required

For the Governing Board

- ✓ Support for the mid-term review report to submit it to Congress' information
- ✓ Support for the update of the ESP 2017-2024 to submit it to Congress' approval

For the Congress

- ✓ Take note of the mid-term review report and approval of the ESP 2017-2024

ANNEXES

Annex 1: Consolidated Progress Reports of SGs and Governance Portfolios (May 2017- April 2021)



CONSOLIDATED PROGRESS REPORT OF THE STRATEGIC GOALS

May 2017-April 2021

Prepared by the Coordination Team:

- **EUROSAI President and GB Chair: Turkey** (Chair of CT and Holder of Overall Governance and Culture Portfolio)
- **GB member: Czech Republic** (CT member and Co-leader of SG 1 “Professional cooperation”)
- **GB member: Poland** (CT member and Co-leader of SG 2 “Institutional Capacity Development”)
- **EUROSAI Secretariat: Spain** (CT observer and Holder of Portfolio on Relations with other INTOSAI Regional Organizations)

Date of approval by CT: 24 March 2021

CONSOLIDATED PROGRESS REPORT OF THE STRATEGIC GOALS (May 2017-April 2021)

EXECUTIVE SUMMARY

Background information on the state of affairs

Following the postponement of XI EUROSAI Congress due to the COVID-19 pandemic crisis, EUROSAI members endorsed the extension of the term of office of the current Governing Board members and entrusted them with the decision-making necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress.

As a result of this postponement, adhering to the approval of EUROSAI members, mandates of current Presidency, portfolio holders, non GB strategic co-leaders, and Working Groups and Task Forces (and their chairmanships) as well as EUROSAI budget and the mandate of the current external auditors of EUROSAI's financial statements were extended. Besides, the three-year term mandate of the next EUROSAI Presidency -which will initiate in 2021 and end in 2024 was also shifted.

In its 51st meeting, GB adopted the formal decision to postpone the submission of the mid-term review report and progress report planned for this year and, instead, perform the related reporting requirement on a 4-year basis at the XI Congress in 2021.

Introduction

This consolidated progress report is prepared by the Coordination Team through consolidating the individual 4-year progress reports of the Strategic Goals set in the EUROSAI Strategic Plan 2017-2024. The individual progress reports, enclosed at the Annex, reflect the overall performance of the respective goals, including also the information on the respective Project Groups' performance and those activities of the WGs and TFs that fall under the respective Strategic Goals stated in the EUROSAI Operational Plan.

Based on the information gathered, this report constitutively aims to reflect overall performance of the strategic goals for the period of May 2017-April 2021, together with cross-cutting issues, planned future work, expectation towards EUROSAI Governing Board and Community and issues to be addressed by the GB.

Main Results and Outcomes Achieved

In the reporting period May 2017-April 2021, the Strategic Goals have reached the main following results and outcomes.

Strategic Goal 1: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation (SAI of Czech Republic & SAI of Germany)

The Operational Plan to implement SG 1 consists of 45 projects, of which 29 are operated by the EUROSAI Working Groups and Task Forces, 8 by the SG1 Co-leaders, and 8 by individual SAIs. SG 1 has held four annual meetings, bringing together the chairs of the WGs and TFs, leaders of project groups and other interested SAIs to update the progress of projects, brainstorm new projects and join interested SAIs in new project groups. Among the individual SAIs that set up and lead new projects groups are the SAIs of Belgium, Hungary, Israel, and the UK.

So far, 26 projects have been completed by June 2020, 4 will be completed between 2020 and 2023, and the others are ongoing projects. Six desired outcomes have been achieved, one has been partly achieved and one was delayed.

The Co-leaders have produced a booklet of SG 1 projects which was disseminated at the XXIII INCOSAI and other events. SG1 has also updated and redesigned the EUROSAI at glance presentation.

- 439 users from 46 countries and ECA actively use BIEP Portal for the communication and cooperation on 48 free topics to share information, data and knowledge.
- 6 Innovations newsletters published between December 2018 and December 2020.
- Three seminars have taken place under the PG on Reactive and rapid audit reporting and output has been published.
- Best practice guide of Project Group on Follow-up of implementation of audit recommendations was published in January 2021.
- An international hackathon took place in Prague in 2020.
- The 4th YES Conference was held in London on 4-7 November 2019.
- EUROSAI database of audits reached over 3200 audits from 324 SAIs.
- EUROSAI database of products reached 929 materials.
- Materials and information regarding individual EUROSAI training events are added to the Training Events and Outputs.
- A manual and a leaflet was prepared to market IDI/KSC communication and e-learning platform for EUROSAI community shortly after pandemic of COVID-19 started.
- Joint Report on Coordinated Audit on E-commerce was published in 2019.
- National audits conducted in 2020 under the Parallel audit on Workforce 2030 - Challenges and Opportunities.

EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC)

- Joint Report on International coordinated audit on prevention and consequences elimination of floods was signed in the IV Q of 2020.
- Joint audit report prepared on international coordinated audit on prevention and consequences elimination of earthquakes.
- Joint Report on International coordinated audit on waste management and utilization was signed in the IV Q of 2020.
- International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit) was conducted.
- Report on cooperative audit on Marine Protected Areas published.
- Three seminars were conducted on topical issues for the members of the WGAFADC.

Task Force Audit & Ethics (TFA&E)

- Guidelines to audit ethics/integrity were made available in French, Spanish, Greek, Albanian, Macedonian (Russian), Serbian and Turkish
- Conferences/seminars/workshops delivered
- Audits conducted using the guidelines (ECA, Spain, Portugal)
- Assisted SAIs as needed (ECA, Portugal), conducted lessons learned meetings and sharing experiences

- Close cooperation with other Regions (OLACEFS, AFROSAI) and OECD in order to encourage the SAI's role in promoting integrity in the public sector and in including ethics as an element of the audit process fulfilled.
- Information on SAI's ethical frameworks and practices and materials shared in meetings of the TFAE and within the Integrity PG (Hungary) with the correspondent results shared in the TFAE website.
- Survey conducted by the TFAE in 2020
- Work of IDI, OLACEFS, AFROSAI, ECOSAI and OECD as concerns ethics related issues was followed and supported.
- Ethics Peer Review and IntoSaint moderator training and IntoSaint roll-out were conducted while Ethics Training Model and Maturity Model for the implementation of ISSAI 130 were developed.
- Experiences shared on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing)

Working Group on Information Technologies (ITWG)

- Parallel audit on Data Protection has been carried out
- The CUBE and Active IT Audit Manual are fully operable, maintenance is provided in case if issues appear.

Task Force on Municipality Audit (TFMA)

- First Audit Compendium "Municipalities owned companies" published.
- Three Seminars have taken place.
- EUROSAI TFMA website updated and LinkedIn and Facebook profiles have been created.
- An overview of external municipal audit models in the EUROSAI TFMA member countries was prepared and published on the TFMA website.

Working Group on Environmental Auditing (WGEA)

- Joint report on Cooperative audit on Energy Efficiency in Public Buildings was published in October 2018.
- Joint report on Cooperative audit on Air Quality was published in July 2019.
- Joint Report on Cooperative audit on Marine Protected Areas was published in July 2019.

Strategic Goal 2: Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional development (SAI of Poland & SAI of Sweden)

Co-leaders of EUROSAI Strategic Goal 2 (Institutional Capacity Development, SG2) - the Supreme Audit Institutions of Poland and Sweden - set up their cooperation in September 2017. The implementation of SG2 has been based on principles of agile project management.

After the approval of the operational plan in March 2018 in Gdansk, projects and activities in the plan were initiated and implemented. Some new projects were set up in the course of the years 2018-2020. Out of 16 projects/initiatives (excluding WGs and TFs), six have been completed by the reporting date, and the rest are ongoing.

In order to coordinate with SG1, SG2 co-leaders have participated in the yearly meetings of SG1 in Potsdam, Tirana, Liberec and Berlin (virtual) 2017-2020 where i.a. the leaders of Working Groups and Task Forces were represented.

The SG2 Co-leaders have contributed to the EUROSAI Magazines during 2018-2020 and the EUROSAI 30th Anniversary Publication, with information on EUROSAI initiatives aiming at developing institutional capacity of EUROSAI members. A short brochure with information on the activities of SG2 has been produced and updated at several occasions. Additionally, the co-leaders have used other events (e.g. Audit Methodology Meeting, INTOSAI CBC meetings, SG1 meetings) to promote initiatives and to encourage other EUROSAI members to more active participation.

In addition to the projects and activities of the operational plan, the SG2 Co-leaders have represents EUROSAI in the following INTOSAI fora:

- Professional Standards Committee (PSC) – SAI of Sweden
- Capacity Building Committee (CBC) – SAI of Poland
- INTOSAI & Regional Coordination Platform – SAI of Poland

Main results of SG2 at a glance are as follows:

- The Audit Methodology Meeting was held in Poland in 2018 gathering 60 EUROSAI experts from 30 member SAIs and covering the topics on audit planning, communication with stakeholders, and quality assurance.
- The workshop on long-term peer-to-peer capacity building was held in 2019 organized by the SAIs of The Netherlands and Sweden, in cooperation with the INTOSAI CBC.
- E-learning course on performance audit was made available to the EUROSAI Community by ECA with the first (pilot) e-course launched in April 2019 and launch of ECA's open learning platform in January 2020.
- Joint EUROSAI-ECIIA Project Group on Integrated Reporting conducted a survey on the current state of affairs and the results were presented at a webinar in September 2020. A follow-up webinar "Non-financial reporting (NFR) and Integrated Reporting (IR) in the Public Sector" was also organized in January 2021.
- Following the sending of invitation to EUROSAI Members for EUROSAI Secondment Programme in 2020, the draft evaluation and result grids were prepared and the adjustment of the timetable of the project to the pandemic situation is needed.
- Project on Social utilisation and transparency of public sector audits completed and the results of the activities disseminated among EUROSAI members.
- The main findings of the project on the role of SAIs spreading integrity culture were collected on an on-line platform and presented at a closing workshop.
- Representatives of SG2 Co-Leaders participated in the workshop organised by the SC on peer reviews in Bratislava in June 2018.
- Various EUROSAI fora are used to inform EUROSAI members about IFPP and opportunities to contribute to the Strategic Development Plan.
- A seminar on the topic "Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods" was in 2018, in Moldova.
- SAI Poland sent a letter to all EUROSAI members on SDG-audits carried out by SAI Poland and during the Seminar on SDG in Lisbon in November 2019, SAI Poland represented EUROSAI in the roundtable on regions' experience in SDG audits.
- SAI Sweden participated in the PSC meetings 2018-2020 and SAI Poland participated in the CBC meetings in 2018-2020.

- SAI Poland and EUROSAI Secretariat participated in the meetings of the Platform in 2018-2019.
- At INCOSAI 2019 in Moscow, EUROSAI Secretariat reported on EUROSAI activities and organised EUROSAI booth.

EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC)

- Regular updates of the Glossary of Disaster-Related Terms and the knowledge base on the prevention and consequences elimination of disasters made.
- The draft Good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods prepared.
- The Glossary of Terms concerning flood prevention and elimination of their consequences developed and approved at the VI Annual Meeting of the WGAFADC in November 2020.
- A survey on the audits on natural and man-caused disasters and catastrophes in Europe was conducted.
- A seminar on the topic “Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes” was held in October 2019 in Serbia.
- A seminar on the topic “Prevention of man-made disasters: three steps in the future” was held in November 2020.

Task Force Audit & Ethics (TFA&E)

- TFAE has taken part in the meetings of the Public Sector Integrity Division of OECD and contributed in the preparation of the OECD Integrity Handbook.
- Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing)
- TFAE Chair’s participation in the IX National Congress of Public Audit (October 2020), organised by the Fundación FIASEP (Auditing for Transparency in the Public Sector) hosted by the University of Salamanca, under theme Digital Administration: A challenge both for management and for public auditing.
- In December 2020, SAI Portugal, as chair of the TFA&E participated in the first meeting of the expert team to activate and implement the INTOSAI/UNODC MOU, to discuss the action plan suggestion as well as the ToR creation process.
- In December 2020 (the international day of anti-corruption), the chair and members of the TFA&E participated in a webinar under the theme “Challenges and approaches to prevent corruption outbreak during times of crisis – Collaboration between SAI’s and ACA’s”.
- TFAE Chair delivered a presentation during the European Court of Auditors’ on-line Conference on Ethics and Integrity in Public Administration.
- To follow/support the related works of other organizations:
 - IDI: SAIs fighting corruption Project
 - OLACEFS (presentations and reciprocal participation in each others’ meetings)
 - AFROSAI (ethics training on request of GIZ, workshop in the AISCCUF Young People's Congress)
 - ECOSAI (articles, presentations and training)
 - OECD (Auditors Alliance, SPIO, development of integrity indicators, Integrity handbook and toolkit)
- Workshops – moderated by SAI Portugal – on integrity/anti-corruption conducted during IX EUROSAI-OLACEFS Joint Conference, hosted by SAI Hungary through an on-line platform.
- Several articles issued e.g. articles in Turkish publications by the SAI of Turkey and the article entitled Audit case: Integrity in Humanitarian Aid, by the SAI of Portugal, published in the OECD Auditors Alliance on-line Integrity Platform.

Working Group on Information Technologies (ITWG)

- The workshops on the development and use of the CUBE and IT Audit Active Manual carried out.
- 16 EUROSAI members had conducted the IT Self-assessment (ITSA) and the IT Audit Self-assessment (ITASA) and 14 members had performed an IntoSAINT assessment.
- Meetings on IT(A)SA were carried out in March 2018, 2019 and 2020.
- A virtual meeting was held on 12 November 2020 to map the strategic IT auditing competencies needed for both, IT and non-IT auditors.
- Audit reports continuously added to the CUBE.
- Collaboration with AFROSAI-E started in 2019 with the intent of sharing resources, knowledge, comparing experience and standardizing practices in the framework of self-assessments (ITSA and ITASA).
- The first practical exchange was initiated with the ITASA conducted in Turkey in November 2019.
- EUROSAI ITWG and INTOSAI WGITA have agreed to collaborate on the topic and exchange views. First virtual meeting was held in September 2020.

Working Group on Environmental Auditing (WGEA)

- Massive Open Online Course (MOOC) on Auditing Water Issues, launched in 2018, received an E-course “Quality Award” from the Estonian Information Technology Foundation for Education, as well as nominated for the “Course of the Year” award. The MOOC development is finalized, but the courses are ongoing on an annual basis.
- The XVIII annual meeting was organised online with 100 participants and dedicated to: Air quality and urban traffic – problems and possible solutions in auditing tasks.

Issues to be Addressed by the GB

The following issues are submitted to the Governing Board for exchange of opinions and approval/acknowledgment:

- Possibility of merging different EUROSAI databases.
- Possibility of creation of a network/platform to keep exchanging experiences and undertake joint projects on ethics issues
- Reconsideration of inclusion of the training events in the Operational Plan; each as a separate Project in the OP or could it be managed as part of the monitoring of the OP by the Co-leaders?

Cross-cutting Issues

Considering the areas of activity of the Strategic Goals, the following points are evaluated as cross-cutting issues that necessitate the improvement of an higher synergy in these interconnectional areas:

- **EUROSAI Databases:** There are (too) many databases with similar contents (i.e. Database of Audits and The CUBE (IT Audits); Databases of products and surveys/ Good Practices Database operated by SAI Hungary). To ensure a better usability and user friendliness, some of these databases could be merged or interlinked.
- **Need for a Holistic Approach:** The implementation of the different objectives of SG2 requires a holistic approach. Progress in encouraging more EUROSAI members to carry out peer reviews

and self-assessments (objective 2.2.) would provide valuable information on specific capacity development needs of EUROSAI members. This kind of needs-driven information would also be helpful in an effective implementation of the objective 2.1 “To facilitate and support needs-driven institutional capacity development initiatives”.

Expectations Towards GB and EUROSAI Community

Disseminating and making available the EUROSAI products generated by the Strategic Goals would be more meaningful with the adoption and internalization of those products by both GB and EUROSAI Community. In this sense, for the implementation period, the core expectation of the Strategic Goal Co-leaders has mainly focused on increasing the added value and more active use of these EUROSAI products, as summarized below:

Strategic Goal 1: Professional cooperation

- Database of audits: Governing Board members should lead by example in uploading their audit reports.
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- All SAIs are encouraged to promote EUROSAI databases within their SAI.
- Keep ethics as a permanent concern in the EUROSAI agenda
- SAI of Czech Republic would like to hand over the Management of Training to another SAI

Strategic Goal 2: Institutional Capacity Development

Towards EUROSAI GB:

- Simplify the Strategic Plan and the Operational Plan, as well as the reporting on implementation. There has to be continuous work to simplify structures (e.g. the objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and keep reporting on an appropriate level (not to overburden with administration etc.). One idea could be not to duplicate reporting from WGs/TFs in the reporting from the strategic goals.
- Efforts to reduce the number of EUROSAI databases and to continue the work to develop and integrate EUROSAI websites.
- Have a clear link between the objectives and expected outcomes of the Strategic Plan.

Towards EUROSAI members:

- Participation in and contribution to SG2 activities,
- Volunteers to lead projects under SG2 (e.g. project on implementation plan for SAI PMF),
- When organising an event, clearly communicate the link to the objectives of the Strategic Plan and expected outcomes to be achieved.

Strategic Plan Midterm Review/Progress Report

Reporting SAI(s): Czech Republic and Germany



Strategic Plan
2017-2024

A. Executive Summary

The Operational Plan to implement Strategic Goal (SG) 1 consists of 45 projects, of which 29 are operated by the EUROSAI Working Groups and Task Forces, 8 by the SG1 Co-leaders, and 8 by individual SAIs. SG 1 has held four annual meetings, bringing together the chairs of the WGs and TFs, leaders of project groups and other interested SAIs to update the progress of projects, brainstorm new projects and join interested SAIs in new project groups. Among the individual SAIs that set up and lead new projects groups are the SAIs of Belgium, Hungary, Israel, and the UK.

So far, 26 projects have been completed by June 2020, 4 will be completed between 2020 and 2024, and the others are ongoing projects. Six desired outcomes have been achieved, one has been partly achieved and one was delayed.

The Co-leaders have produced a booklet of SG 1 projects which was disseminated at the XXIII INCOSAI and other events. SG1 has also updated and redesigned the EUROSAI at glance presentation.

B. Evaluation of cross-cutting issues and proposals

EUROSAI Databases:

There are (too) many databases with similar contents (i.e. Database of Audits and The CUBE (IT Audits); Databases of products and surveys/ Good Practices Database operated by SAI Hungary). To ensure a better usability and user friendliness, some of these databases could be merged or interlinked.

C. Update of the Strategic Plan		
Description (Objectives/ Desired Outcomes and Guiding Principles set in Chapter 4 of the ESP)	Proposed Update	Justification
Objective 1.3 / A 'market place' – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts.	Delete	No need expressed by SAIs; Exchange of knowledge etc. also works by other means (e.g. in WGs, TFs, PGs, BIEP)

D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)				
Strategic Goal 1				
Objective (s)	Project/Initiative (2017-2021)	Results and outcomes achieved so far and foreseen until June 2020	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles
1.1. To promote audit-related cooperation by acting as a broker between members	Coordinated Audit on E-commerce	<ul style="list-style-type: none"> Joint Report (published in 2019). Representatives of the SAI of the Czech Republic presented the result of the national audit at the ECA. 	<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. 	Achieved <ul style="list-style-type: none"> Eight cooperative audits have been or are being completed (3 by WGAFADC, 3 by WGEA, 1 by ITWG, 1 by individual SAIs) Two cooperative audits have been kicked off and will be completed in 2021 (1 by WGAFADC, 1 by individual SAIs)
	International coordinated audit on prevention and consequences elimination of floods	<ul style="list-style-type: none"> Joint Report signed remotely by each participating SAI in the IV Q of 2020. 		
	International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of	<ul style="list-style-type: none"> Joint Report will be signed in the II Q 2021. 	<ul style="list-style-type: none"> SAIs are able to swiftly set up cooperative 	

	Hazardous Wastes and their Disposal (follow-up audit)		audits and respond to existing and emerging challenges as needs arise, facilitated by EUROSAI.	2030 was set up with the support of EUROSAI <ul style="list-style-type: none"> Guidelines to audit ethics disseminated in several languages
International coordinated audit on waste management and utilization	<ul style="list-style-type: none"> All national audits are already conducted. Draft Joint Report is being prepared. Joint Report signed remotely by each participating SAI in the IV Q of 2020 			
Cooperative audit on Energy Efficiency in Public Buildings	Joint report was published in October 2018 (Press release and report; Video)			
Cooperative audit on Air Quality	Joint report was published in July 2019, introduced to the assemblies of INTOSAI WGEA and EUROSAI WGEA (Press release; Report)			
Cooperative audit on Marine Protected Areas	Joint Report Joint report was published in July 2019, introduced to the assemblies of INTOSAI WGEA and EUROSAI WGEA (Press release; Report)			
Parallel audit on Data Protection (implemented as "minimal" parallel audit)	Parallel audit has been carried out			

	Parallel audit on Workforce 2030 - Challenges and Opportunities	National audits in 2020 Consolidated report in IIIQ 2021		
	Disseminate guidelines to audit ethics/integrity and test guidelines in pilot audits	<ul style="list-style-type: none"> • Guidelines available in French, Spanish, Greek, Albanian, Macedonian, Russian, Serbian and Turkish • Conferences/seminars/workshops delivered (OECD Auditors Alliance and SPIO, Integrity PG seminar, SAI Spain, CPC Portugal, EUROSAI-ASOSAI Conference, ECOSAI workshop, 14th International Conference on Accounting in Tirana, University of Pisa, SAI Greece, OLACEFS) • Audits conducted using the guidelines (ECA, Spain, Portugal) • Assist SAIs as needed (ECA, Portugal) • Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) 		
	Initiate and conduct cooperative audits on municipality issues	<ul style="list-style-type: none"> • Topics identified • List of interested SAIs is being compiled 		

	Publish the EUROSAI TFMA Audit Compendium	<ul style="list-style-type: none"> • First compendium published • Second compendium will be published in III Q 2021 		
1.2 To support the development of innovative audit approaches and methods making use of new technologies	BIEP (Benchmarking Information Exchange Project)	<ul style="list-style-type: none"> • The communication and cooperation are taking place via BIEP Portal (biep.nku.cz) and more than 439 users from 46 countries and ECA are registered there. • Information, data and knowledge is shared in BIEP and so far just over 48 free topics are open. BIEP has been used as the primary knowledge-sharing platform for two EUROSAI Project Groups – <i>Auditing the response to the COVID-19 pandemic</i> and <i>Preparing for future risks and climate crisis: Time for audit to take a long-term view?</i> which altogether contain 17 topics related to the project groups. The functionalities of the 	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.	<p>Achieved</p> <ul style="list-style-type: none"> • New approaches have been shared e.g. via seminars, the Innovations Newsletters, the workshop on reactive and rapid audit reporting, survey reports of the WGs and TFs, cooperation with OECD

		BIEP Portal are regularly extended in order to increase user friendliness and meet the users needs.		
	Innovations in EUROSAI	Regular newsletter (6 newsletters published between December 2018 and December 2020)		
	Reactive and rapid audit reporting: using facts-only reports to assist public accountability	Three seminars have taken place; output has been be published		
	Conduct seminars on topical issues for the members of the WGAFADC	<p>Three seminars were held, namely:</p> <ul style="list-style-type: none"> • “Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods” (30 March 2018, Chisinau, Moldova); • “Transboundary movement of hazardous wastes: problem, consequences and challenges” (24 April 2019, Tirana, Albania); 		

		<ul style="list-style-type: none"> • “Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes” (30 October 2019, Belgrade, Serbia). 		
	<p>Implement initiatives to encourage the SAI’s role in promoting integrity in the public sector and in including ethics as an element of the audit process</p>	<ul style="list-style-type: none"> • Cooperation with other Regions (OLACEFS, AFROSAI) • -Share information, materials and experiences and develop joint projects (Integrity PG Hungary with the correspondent results shared in the TFAE website- Hungary, Albania, Austria, Belarus, Bulgaria, Georgia, North Macedonia, Austria, Portugal, Romania) • -Cooperation with OECD (developing integrity indicators and including the TFAE guidelines in OECD integrity toolkit) 		

	Identify the scope of data use in EUROSAI member states and find best practice models in the field of municipality audit methodology and data analysis	Survey report, online tool for tailor made analysis		
	Analyze methodologies used in different EUROSAI member SAIs in audits of municipalities	Areas where the recommendations and guidelines on municipality audit could be useful are identified		
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners			<ul style="list-style-type: none"> A 'market place' – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts. 	<p>Not achieved</p> <ul style="list-style-type: none"> No need expressed by SAIs Exchange of knowledge etc. also works by other means (e.g. in WGs, TFs, PGs, BIEP) We suggest to delete this desired outcome
	Project Group on Follow-up of implementation of audit recommendations	Best practice guide has been published in January 2021	<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. 	<p>Achieved</p> <ul style="list-style-type: none"> Several documents (best practice guides, articles, newsletters) have been published Several events (conferences, joint seminars, seminars of WGs/TFs) have taken place
	Managing of Training	Information on training activities updated regularly, supporting the organisers of training events		
	Hackathon	International hackathon has taken place		
	Steering committee for the IV Young EUROSAI (YES) conference	Conference has taken place		
	Organize seminars on relevant topics on municipality audit	Three seminars have taken place		
	Organize expert meetings on the basis of members' needs on municipaly audit	No need expressed		

	<p>Continue to raise awareness on the importance of ethics as a pillar of SAIs, e.g. by publishing articles/papers on ethics related issues</p>	<ul style="list-style-type: none"> • TFAE guidelines available in English, German, Spanish, Greek, Albanian, Macedonian, Russian, Serbian and Turkish • Conferences/seminars /workshops delivered (SPIO, SAI Spain, ECA, CPC and SAI Portugal, SAI Turkey, EUROSAI-ASOSAI Conference, University of Pisa, SAI Greece, OLACEFS, AISCCUF Young People's Congress, FIASEP (Spain)) • Assist SAIs as needed (ECA, SAI Portugal, SAI Bosnia and Herzegovina, SAI Greece) • -Ethics Peer Review (ECA, SAIs Poland and Croatia) • -IntoSaint moderator training and IntoSaint roll-out • -Ethics Training Model • Maturity Model for the implementation of ISSAI 130 		
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		<ul style="list-style-type: none"> Articles published in the EUROSAI Magazine, INTOSAI Journal, ECA Journal, French newsletter “Article 15”, Journal of the Turkish Court of Accounts, Ombudsman Academic Journal of Turkey’s Ombudsman Institution, ECOSAI Circulars, World of Accounting Science and Staff Magazine of the SAI of Germany Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing) Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) 		
	<p>Monitor and update the list of SAIs’ ethical frameworks and practices and also their ethics’ related audit initiatives</p>	<ul style="list-style-type: none"> Information and materials shared in meetings of the TFAE and within the Integrity PG (Hungary) with the correspondent results 		

		<p>shared in the TFAE website</p> <ul style="list-style-type: none"> • Survey conducted by the TFAE in 2020 		
	<p>Follow/support work of IDI, other regional organisations, OECD and other partners as concerns ethics related issues</p>	<ul style="list-style-type: none"> • IDI: SAls fighting corruption project • OLACEFS (presentations and reciprocal participation in each others' meetings) • AFROSAI (ethics training on request of GIZ, workshop in the AISCCUF Young People's Congress) • ECOSAI (articles, presentations and training) • OECD (Auditors Alliance, SPIO, development of integrity indicators, Integrity handbook and toolkit) 		
	<p>Publish TFMA newsletters annually</p>	<p>Two newsletters published</p>		
	<p>Facilitate communication between EUROSAI TFMA, EURORAI and NORPIA</p>	<p>Knowledge and experience shared continuously</p>		
	<p>Prepare an overview about municipal external audit system in each country of TFMA members</p>	<p>Overview finalised and published on website</p>		

	Carry out an analysis of existing external audit systems	Comparative study finalised and published on website		
	Exchange of experience with AFROSAI e.g. on SDGs (Knowledge sharing event)	Joint seminar has taken place	<ul style="list-style-type: none"> • EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and its Regional Organisations, universities and international organisations. 	<p>Achieved</p> <ul style="list-style-type: none"> • Joint EUROSAI-AFROSAI seminar on the audit of SDGs has taken place • EUROSAI-ECIIA survey on integrated reporting has been launched
	EUROSAI Database on audits	<ul style="list-style-type: none"> • More than 3200 audits from 34 SAIs • Reward for 2000th audit uploaded to SAI Belgium • Q&A updated on the EUROSAI website. • 1482 new audits published from 2017 to 2020 have been added • Increasing number of users from EUROSAI members and from other countries over the world 	<ul style="list-style-type: none"> • Members make effective use of available databases, products and experiences of others engaged in the external audit field. 	<p>Achieved</p> <ul style="list-style-type: none"> • Databases on audits and products growing continuously • Welcome package awaits finalisation, graphic design and distribution
	EUROSAI Database on products	<ul style="list-style-type: none"> • Database updated regularly and search 		

		<p>filters improved. So far, there are 929 products in the database.</p> <ul style="list-style-type: none"> • Q&A updated on the EUROSAI website. 		
	EUROSAI Database on surveys	Database updated.		
	The CUBE	Both the CUBE and the Active IT Audit Manual are fully operable, maintenance is provided in case if issues appear.		
	Welcome package	Welcome package text prepared to be used as an informative guide for not only newly appointed EUROSAI Presidents.		
	Further develop and promote the IDI/KSC communication and e-learning platform - SG1	<ul style="list-style-type: none"> • A manual distributed to leaders of WGs and TFs on how to use the tool. • Text explaining the tool is prepared. Graphic design of a leaflet will be ready in the near future 	<ul style="list-style-type: none"> • EUROSAI promotes the use of IT platforms to share knowledge, allow co-operative work, encourage informal networking and hold virtual meetings. 	<p>Partly achieved</p> <ul style="list-style-type: none"> • IDI/KSC platform has been used for an e-learning course • Blackboard collaborate (IDI kind-contribution) was made available by the Secretariat for EUROSAI activities since March 2020 • Electronic information edition of WGAFADC delayed, finalised in 2021
	Update the sub-portal of the EUROSAI WG on the web portal of the Accounting Chamber of Ukraine	The new web-page of the EUROSAI Working Group was created on the new website of the Accounting Chamber of Ukraine		

<u>Expectations towards EUROSAI GB and other EUROSAI members</u>	<u>Issues for the discussion:</u>
<ul style="list-style-type: none"> • Database of audits: Governing Board members should lead by example in uploading their audit reports. • All SAIs should add audit materials into the database in PDF format and not links to websites. • All SAIs are encouraged to promote EUROSAI databases within their SAI. 	<ul style="list-style-type: none"> • Merge the different EUROSAI databases.
<ul style="list-style-type: none"> • Keep ethics as a permanent concern in the EUROSAI agenda 	<ul style="list-style-type: none"> • Create a network/platform to keep exchanging experiences and undertake joint projects on ethics issues
<ul style="list-style-type: none"> • SAI of Czech Republic would like to hand over the Management of Training to another SAI 	<p>Training events are listed as projects in the Operational Plan</p> <ul style="list-style-type: none"> • Is it still necessary to manage training in EUROSAI as a separate project • Or could it be managed as part of the monitoring of the OP by the Co-leaders? • Should every training event be listed as a separate project?

Contact person(s):

Markéta Molnárová, SAI of the Czech Republic (marketa.molnarova@nku.cz)
Stefanie Ludes, SAI of Germany (Stefanie.ludes@brh.bund.de)

Progress report of SAI Poland and SAI Sweden on the implementation of the EUROSAI Strategic Goal 2: institutional capacity development



Strategic Plan
2017-2023

A. Executive Summary

- Co-leaders of EUROSAI Strategic Goal 2 (Institutional Capacity Development, SG2) - the Supreme Audit Institutions of Poland and Sweden - set up their cooperation in September 2017. The implementation of SG2 has been based on principles of agile project management.
- After the approval of the operational plan in March 2018 in Gdansk, projects and activities in the plan were initiated and implemented. Some new projects were set up in the course of the years 2018-2020. Out of 16 projects/initiatives (excluding WGs and TFs), six have been completed by the reporting date, and the rest are ongoing.
- In order to coordinate with SG1, SG2 co-leaders have participated in the yearly meetings of SG1 in Potsdam, Tirana, Liberec and Berlin (virtual) 2017-2020 where i.a. the leaders of Working Groups and Task Forces were represented.
- The SG2 Co-leaders have contributed to the EUROSAI Magazines during 2018-2020 and the EUROSAI 30th Anniversary Publication, with information on EUROSAI initiatives aiming at developing institutional capacity of EUROSAI members. A short brochure with information on the activities of SG2 has been produced and updated at several occasions. Additionally, the co-leaders have used other events (e.g. Audit Methodology Meeting, INTOSAI CBC meetings, SG1 meetings) to promote initiatives and to encourage other EUROSAI members to more active participation.
- In addition to the projects and activities of the operational plan, the SG2 Co-leaders have represents EUROSAI in the following INTOSAI fora:
 - Professional Standards Committee (PSC) – SAI of Sweden
 - Capacity Building Committee (CBC) – SAI of Poland
 - INTOSAI & Regional Coordination Platform – SAI of Poland

B. Evaluation of cross-cutting issues and proposals

- The implementation of the different objectives of SG2 requires a holistic approach. Progress in encouraging more EUROSAI members to carry out peer reviews and self-assessments (objective 2.2.) would provide valuable information on specific capacity development needs of EUROSAI members. This kind of needs-driven information would also be helpful in an effective implementation of the objective 2.1 “To facilitate and support needs-driven institutional capacity development initiatives”.

C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification
Objective 2.3, outcome 2: EUROSAl liaises with the Forum for INTOSAI Professional Pronouncements (FIPP) and gives input and feedback to its strategic work plan. EUROSAl inputs are based on a joint position of its members	EUROSAl liaises with INTOSAI Professional Standards Committee (PSC) and Capacity Building Committee (CBC) in matters related to the IFPP, and EUROSAl Members give input and feedback to the INTOSAI standard-setting process, including the Strategic Development Plan.	Since PSC introduced the network of INTOSAI Standards Liaison Officers (ISLO), all EUROSAl Members are expected to contribute individually to the standard-setting process.
Objective 2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	To follow and contribute to the development of other INTOSAI initiatives and products related to capacity building	The word “other” is to indicate that these is about INTOSAI products outside IFPP. The term “capacity building” better reflects the areas of responsibility of SG2.
Objective 2.5. To voice EUROSAl members’ common institutional interests within the wider INTOSAI community	Represent EUROSAl in the wider INTOSAI Community in matters that fall under the responsibility of Strategic Goal 2 when such representation is expected	SG2 co-leaders are expected to represent EUROSAl in the corresponding INTOSAI bodies – in the case of SG2 it is presently PSC, CBC and INTOSAI Regional Coordination Platform.

D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2020)

Strategic Goal 2 Institutional Capacity Building

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
2.1. To facilitate and support needs-driven institutional capacity development initiatives	EUROSAI members' capacity development needs analysis	<p>The Audit Methodology Meeting was held in Warsaw, Poland, in October 2018 gathered 60 EUROSAI experts from 30 member SAIs. Three topics were covered: audit planning, communication with stakeholders, and quality assurance. The meeting was well received by the participants – continuation is considered. Date of the second edition depends on the pandemics (in-person meeting preferred).</p> <p>https://www.eurosai.org/en/calendar-and-news/news/Meeting-of-EUROSAI-Audit-Methodology-Experts-00001/</p>	<p>1. 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.</p> <p>2. Capacity development initiatives focus both on audit skills, as well as on institutional themes such as independence,</p>	<p>1. Partially achieved. Needs assessment based on:</p> <ul style="list-style-type: none"> - Analysis of the IDI Global Survey results - Methodology Meeting <p>2. Partially achieved. Main initiatives that contribute to the achievement of this outcome:</p> <ul style="list-style-type: none"> - Methodology Meeting - Workshop on peer-to-peer support in the Hague - communication about IFPP that includes both audit skills and institutional themes - professional trainings organised by ITWG (the Cube, Audit Manual, ITSA, ITASA) - IntoSAINT - collaboration with ECIA on integrated reporting - various activities of TFA&E <p>3. Partially achieved. Main initiatives include:</p> <ul style="list-style-type: none"> - e-course on performance audit
	Enhanced capacity for peer-to-peer support	<p>-The workshop on long-term peer-to-peer capacity building was held in February 2019 in The Hague, organized by the SAIs of The Netherlands and Sweden, in cooperation with the INTOSAI Capacity Building Committee (CBC). It gathered over 20 participants from 8 EUROSAI members and the IDI.</p> <p>- The findings of the workshop have been carried forward by the CBC work stream on peer-to-peer cooperation (established in June 2019 and coordinated by The Netherlands)</p>		

		<p>- The project is completed.</p> <p>https://www.eurosai.org/en/calendar-and-news/news/Conclusions-from-the-EUROSai-Peer-to-Peer-Capacity-Building-Workshop-00001.</p>	communication and stakeholder management, leadership, ethics and operational management.	<p>- Massive Open Online Course (MOOC) on Auditing Water issues by WGEA</p> <p>- EUROSai Secondment Programme</p> <p>- Professional training organised by ITWG</p> <p>- Various activities of the WGAFADC e.g. good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods and survey on audits on natural and man-caused disasters and catastrophes in Europe</p>
	E-course in Performance Auditing (PA)	<p>ECA made its e-learning course on performance audit available to the EUROSAI Community, thus contributing to enhancing the capability to do performance audits by applying the INTOSAI standards and best practices. The first (pilot) e-course was successfully launched in April 2019 – thanks to the collaboration via in-kind contributions among EUROSAI, ECA and IDI (107 participants from 22 SAIs).</p> <p>- Following the launch in January 2020 of ECA’s open learning platform – ECAdeMy – the plans for future editions have been cancelled as the e-course on performance audit is now being publicly offered through ECA’s new platform.</p> <p>- The project is completed.</p>	3. EUROSAI promotes e-learning, communities of practice and other innovative capacity development initiatives, alongside internships, study visits and demand-driven training programmes.	
	Joint EUROSAI-ECIA (European Confederation of Institutes of Internal Auditing) Project Group on Integrated Reporting	<p>- The project was approved in February 2019 with the aim of enhancing knowledge on Integrated Reporting and its potential benefits to EUROSAI and ECIA members. A survey on the current state of affairs was put forward in January 2020 and the results, together with discussions among practitioners, experts and attendees - were presented at a webinar in September 2020. A follow-up webinar “Non-financial reporting (NFR) and Integrated Reporting (IR) in the Public Sector”</p>		

		<p>was organized on 28 January 2021, attended by over 300 participants.</p> <ul style="list-style-type: none"> - Focus on analysis of survey results and webinar outcomes. Result, best practices and recommendations due to be published in a leaflet for public auditors in Q2 – 2021. Further dissemination will be presented during the practical EUROSAI workshop Congress in Prague 2021. - Ongoing project. 		
	EUROSAI Secondment Programme	<p>The programme was approved at the GB meeting in Jurmala (Latvia) in June 2019. . The updated ToR of the programme was accepted by the Governing Board in April 2020. An invitation, approved by the Coordination Team was then sent out to EUROSAI Members. Deadline for submitting the applications has been extended due to Covid-19 until 31 October 2020. The draft evaluation and result grids were prepared. The implementation timetable of the project had to be adjusted to the pandemic situation.</p> <ul style="list-style-type: none"> - Ongoing project. 		
	Massive Open Online Course (MOOC) on Auditing Water Issues	<ul style="list-style-type: none"> - The MOOC was launched in November 2018. Two rounds have been organised to date (the latest organised in autumn 2019 gathered 125 students from 33 countries, 26 SAIs). - In 2019, the MOOC received an E-course “Quality Award” from the Estonian Information Technology Foundation for Education, as well as nominated for the “Course of the Year” award. 		

		<p>The MOOC development is finalized, but the courses are ongoing on an annual basis.</p> <ul style="list-style-type: none"> - Currently, the environmental audit intro and infrastructure audit MOOCs are being updated as a project in INTOSAI WGEA. In autumn 2021, waste and water MOOCs should run again, dates are yet to be announced. 		
	EUROSAI WGEA annual meeting (online)	<p>The XVIII annual meeting was organised online on 28-30 September 2020. The meeting was mainly dedicated to: <i>Air quality and urban traffic – problems and possible solutions in auditing tasks</i>. Around 100 participants attended the meeting. Materials are available for download at the group’s website</p>		
	Continue to raise awareness on the importance of ethics as a pillar of SAIs (TFAE)	<p>TFAE has taken part in the meetings of the Public Sector Integrity Division of OECD and contributed in the preparation of the OECD Integrity Handbook.</p> <ul style="list-style-type: none"> - Conferences/seminars/workshops delivered (SPIO, SAI Spain, ECA, CPC and SAI Portugal, SAI Turkey, EUROSAI-ASOSAI Conference, University of Pisa, SAI Greece, OLACEFS, AISCCUF Young People's Congress, FIASEP (Spain)) - Articles published in the EUROSAI Magazine, INTOSAI Journal, ECA Journal, French newsletter “Article 15”, Journal of the Turkish Court of Accounts, Ombudsman Academic Journal of Turkey’s Ombudsman Institution, ECOSAI Circulars, World of Accounting Science and Staff Magazine of the SAI of Germany - Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing) 		

		<ul style="list-style-type: none"> - Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) - Ethics Training Model - TFAE Chair’s participation in the IX National Congress of Public Audit (October 2020), organised by the Fundación FIASEP (<i>Auditing for Transparency in the Public Sector</i>) hosted by the University of Salamanca, under theme <i>Digital Administration: A challenge both for management and for public auditing</i>. - TFAE Chair – SAI of Portugal, with the purpose of disseminating the TFAE’s experience in the field, accepted to join the proposed INTOSAI Group responsible for the implementation of the Memorandum of Understanding between INTOSAI and the United Nations (UNODC). The group aims at building a framework for SAIs to fight corruption and to exchange knowledge in the field (October 2020). On 14 December 2020, SAI Portugal, as chair of the TFA&E participated in the first meeting of the expert team to activate and implement the INTOSAI/UNODC MOU, to discuss the action plan suggestion as well as the ToR creation process. - On 9 December 2020 (the international day of anti-corruption), the chair and members of the TFA&E participated in a webinar under the theme “Challenges and approaches to prevent corruption outbreak during times of crisis – Collaboration between SAI’s and ACA’s”. 		
	<p>Support European SAIs in implementing ethics control systems (TFAE)</p> <p>Monitor SAIs' ethical frameworks and practices as a tool for improvement</p>	<ul style="list-style-type: none"> -Translations of TFAE guidelines made available (German, Spanish, Greek, Albanian, Macedonian (Russian), Serbian and Turkish) - Assist SAIs as needed (ECA, SAI Portugal, SAI Bosnia and Herzegovina, SAI Greece) -Ethics Peer Review (ECA, SAIs Poland and Croatia) 		

		<ul style="list-style-type: none"> -IntoSaint moderator training and IntoSaint roll-out -Maturity Model for the implementation of ISSAI 130 - Information and materials shared at meetings of the TFAE and within the Integrity PG (Hungary) with the correspondent results shared on the TFAE website - Survey conducted by the TFAE in 2020 		
	<p>Follow/support work of IDI, other regional organisations, OECD and other partners in the area of ethics and integrity (TFAE)</p>	<p>IDI: SAIs fighting corruption project</p> <ul style="list-style-type: none"> - OLACEFS (presentations and reciprocal participation in each others' meetings) - AFROSAI (ethics training on request of GIZ, workshop in the AISCCUF Young People's Congress) - ECOSAI (articles, presentations and training) - OECD (Auditors Alliance, SPIO, development of integrity indicators, Integrity handbook and toolkit) 		
	<p>Disseminate guidelines to audit ethics/integrity (TFAE)</p>	<ul style="list-style-type: none"> - Translations of the guidelines made available (French, Spanish, Greek, Albanian, Macedonian (Russian), Serbian and Turkish) - Conferences/seminars/workshops delivered (OECD Auditors Alliance and SPIO, Integrity PG seminar, SAI Spain, CPC Portugal, EUROSAI-ASOSAI Conference, ECOSAI workshop, 14th International Conference on Accounting in Tirana, University of Pisa, SAI Greece, OLACEFS) - Assist SAIs as needed (ECA, Portugal) - Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) - TFAE Chair delivered a presentation during the European Court of Auditors' on-line <i>Conference on Ethics and Integrity in Public Administration</i>. The conference covered different aspects of ethics and integrity, including transparency, 		

		accountability, public trust, ethical frameworks and rules, and success stories, and acted as a follow-up discussion on the ECA Special Report on <i>“The ethical frameworks of the audited EU institutions: scope for improvement”</i> (September 2020).		
	Disseminate progress both to EUROSAI Members and to other INTOSAI Regional Working Groups (TFAE)	Several articles issued (e.g. articles in Turkish publications by the SAI of Turkey and the article entitled <i>Audit case: Integrity in Humanitarian Aid</i> , by the SAI of Portugal, published in the OECD Auditors Alliance on-line Integrity Platform (July 2020).		
	Professional Training: 1. The CUBE's Workshop 2. The IT Audit Active Manual Workshop 3. The ITSA/ITASA Workshop (ITWG) 4. ITWG Research and Training Hub	1. & 2. The workshop on the development and use of the CUBE and IT Audit Active Manual was carried out in October 2017 (Lisbon, Portugal), October 2018 (Opole, Poland), September 2019 (Lisbon, Portugal) and October 2019 (Bratislava, Slovakia). 3. Completed. Meeting on IT(A)SA was carried out in March 2018, 2019 and 2020. 4. A virtual meeting was held on 12 November 2020 to map the strategic IT auditing competencies needed for both, IT and non-IT auditors. A draft training programme was developed by ITWG secretariat and sent to the members for their comments on 12 January 2021, expecting input by 28.02.2021.		
	Sharing knowledge and best practices via the CUBE - Control Space for e-Government Audit project (ITWG)	- Audit reports continuously added to the CUBE. - In CUBE, layout of keywords' groups were changed to better depict patterns, which stand behind audit findings. Main updates in the AITAM concern the audit findings presentation and the new module on the audit recommendations. - The project is ongoing.		

	<p>The accumulation of SAIs' knowledge on the issues of prevention and consequences elimination of disasters, standardization of the terminology used in conducting audits (WGAFADC)</p>	<p>-Regular updates of the Glossary of Disaster-Related Terms and the knowledge base on the prevention and consequences elimination of disasters have been done.</p> <p>- The draft Good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods were prepared. The Glossary of Terms concerning flood prevention and elimination of their consequences was developed. The document was approved at the VI Annual Meeting of the WGAFADC on 24 November 2020 (finalised).</p> <p>https://rp.gov.ua/upload-files/IntCooperation/EUROSAIWGAFADC/AFADCD/Good_Practice_Recom-Floods_en.pdf</p> <p>- A survey on the audits on natural and man-caused disasters and catastrophes in Europe was conducted (finalised).</p> <p>This project is ongoing and will be continued for 2021. Two tasks of the project have been completed</p>		
<p>2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations</p>	<p>Project on Social utilisation and transparency of public sector audits (HU)</p>	<p>The aim of the project was to explore possibilities to improve the use of public sector audits. The results of the activities are included in the Guideline of the social utilisation and transparency of public sector audits and have been disseminated among EUROSAI members. The project is completed.</p> <p>https://www.eurosai.org/en/calendar-and-news/news/Guideline-on-the-social-utilisation-and-transparency-of-public-sector-audits/</p>	<p>1. EUROSAI members lead by example (INTOSAI P-12, INTOSAI P-20 and ISSAI 130).</p> <p>2. Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.</p>	<p>1. Partially achieved:</p> <ul style="list-style-type: none"> - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - projects on integrity and transparency <p>2. Partially achieved:</p> <ul style="list-style-type: none"> - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - participation in the INTOSAI workshop on peer reviews
	<p>Project on the role of SAIs in spreading integrity culture</p>	<p>The aim of the project was to establish cooperation among the participants on integrity solutions and practices. The main findings of the</p>		

		project were collected on an on-line platform and presented at a closing workshop. Integrity-related material, more than 70 documents, are available for the project members. The project is completed. Bilateral relations based on the documents collected by the project team have been established after the end of the project		- ITSA and ITASA promoted continuously
	IT Self-assessment (ITSA)	<p>-16 EUROSAI members had conducted the IT Self-assessment (ITSA) and the IT Audit Self-assessment (ITASA) and 14 members had performed an IntoSAINT assessment.</p> <p>- Since June 2017, three ITSAs workshops were carried out: at ECA (November 2017) at the SAI Macedonia (October 2018) and SAI Serbia (May 2019).</p> <p>- At the subgroup's yearly meetings 2018, 2019 and 2020 plans for future ITSAs, and the pool of moderators were updated. Participants also shares experience and discussed various topics/issues.</p> <p>- Collaboration with AFROSAI-E started in 2019 with the intent of sharing resources, knowledge, comparing experience and standardizing practices in the framework of self-assessments (ITSA and ITASA).</p> <p>- The first practical exchange was initiated with the ITASA conducted in Turkey in November 2019.</p> <p>- The project is ongoing.</p>		
	Rollout of ITSAs and ITASAs into other regions	- Collaboration with AFROSAI-E started in 2019, to share resources, knowledge, compare experience and standardize practices in the framework of		

		<p>ITSA and ITASA. The first practical exchange was initiated with the ITASA conducted in Turkey in Nov. 2019.</p> <p>- The project is ongoing.</p>		
	IT Audit Self-Assessment (ITASA)	<p>- Since June 2017, 7 ITASA workshops have been carried out: at ECA (November 2018), SAI France (October 2018), SAI Turkey (November 2019), SAI North Macedonia (May 2019), SAI the Netherlands (May 2019), SAI Austria (February 2020) and SAI Denmark (2020).</p> <p>- The subgroup's yearly meetings in 2018, 2019 and 2020 were used to update the planning of future ITSAs, update the pool of moderators, share experience and discuss various topics/issues.</p> <p>- The project is ongoing.</p>		
	Establish link with INTOSAI Subcommittee on peer reviews	<p>- Representatives of SG2 CO-Leaders participated in the workshop organised by the SC on peer reviews in Bratislava June 2018.</p> <p>- SAI Poland (NIK) representative is a member of Subcommittee on peer reviews.</p> <p>- The project is ongoing.</p>		
	Develop Implementation plan for SAI PMF	<p>Delayed. SG2 Co-Leaders are searching for a project leader (preferably a SAI that has conducted PMF).</p>		
	Governing Board Members lead by example by undergoing the IntoSAINT self-assessment	<p>- At the meeting in Gdańsk in March 2018, EUROSAI GB adopted a resolution that called upon its individual members to each conduct an IntoSAINT self-assessment by XI EUROSAI Congress.</p> <p>- Project in progress.</p>		
2.3. To promote and facilitate the implementation of INTOSAI's	Virtual community on professional standards Communication about the	<p>- Initially, a virtual community within EUROSAI was supposed to be created in order to disseminate information about IFPP. Since INTOSAI has created a network of INTOSAI</p>	1. EUROSAI members are aware of the added value of	1. Partially achieved: - communication and regular updates sent out about the new IFPP

<p>Framework of Professional Pronouncements (IFPP) and contribute to its future development</p>	<p>development of INTOSAI Professional Pronouncements</p>	<p>Standards Liaison Officers (ISLO), a virtual community has not been created, so as not to overlap.</p> <ul style="list-style-type: none"> - Various EUROSAI fora are used to inform EUROSAI members about IFPP and opportunities to contribute to the Strategic Development Plan. - A workshop is prepared for the EUROSAI Congress in Prague 2021 that covers both the new IFPP and the implementation of ISSAIs. - The project is ongoing. 	<p>applying international professional standards as far as possible.</p> <p>2. EUROSAI liaises with the Forum for INTOSAI Professional Pronouncements (FIPP) and gives input and feedback to its strategic work plan.</p>	<ul style="list-style-type: none"> - new pronouncements are being translated into Russian - seminar on “Practice of using the ISSAIs in conducting audits in the sphere of prevention and consequences elimination of floods” <p>2. Partially achieved:</p> <ul style="list-style-type: none"> - EUROSAI is represented in the PSC SC - EUROSAI Members were encouraged to contribute to the Strategic Development Plan
	<p>Translation of the ISSAIs into Russian</p>	<ul style="list-style-type: none"> - The migration from the ISSAI framework to the IFPP entails review of the INTOSAI pronouncements and, subsequently, a review of the Russian translation. - The project is ongoing. 	<p>EUROSAI inputs are based on a joint position of its members.</p>	<p>3. Partially achieved:</p> <ul style="list-style-type: none"> - EUROSAI Members encouraged to contribute to exposure drafts of new or revised pronouncements
	<p>Support IT related Standards and Guidelines (ITWG)</p>	<ul style="list-style-type: none"> - EUROSAI ITWG and INTOSAI WGITA have agreed to collaborate on the topic and exchange views. First virtual meeting was held in September 2020. - A meeting regarding the development of WGITA IT audit handbook was held on 18 November 2020 with US GAO (responsible for the project) and SAI India (Chair of WGITA) and EUROSAI ITWG members provided their input and agreed to share their comments when the draft document is finalized. - The project is ongoing. 	<p>3. EUROSAI is actively involved in initiatives of INTOSAI and other organisations to contribute to the continuing development of international standards and guidelines</p>	
	<p>Raising awareness of the SAIs about the use and implementation of ISSAI 5500-5599 “Guidelines for auditing disaster-related aid” (WGAFADC)</p>	<p>A seminar on the topic “Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods” was held (30 March 2018, Chisinau, Moldova). Finalised.</p>		

<p>2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors</p>	<p>Promotion on audit on SDGs among EUROSAI members (NIK)</p>	<ul style="list-style-type: none"> -SAI Poland sent a letter to all EUROSAI members on SDG-audits carried out by SAI Poland. - Two articles on SDGs audit were published in 24th edition of EUROSAI Magazine by SAI Austria and SAI Poland. - During the Seminar on SDG in Lisbon in November 2019, SAI Poland represented EUROSAI in the roundtable on regions' experience in SDG audits. - The project is ongoing. 	<ul style="list-style-type: none"> 1. EUROSAI provides regional input to INTOSAI initiatives and products, based on a joint position of its members. 2. EUROSAI acts as a broker of INTOSAI products on auditor professionalization for members. 	<ul style="list-style-type: none"> 1. Partially achieved: - ongoing initiatives related to SDG auditing 2. Delayed. As soon as exposure drafts of competency pronouncements are ready, EUROSAI Members will be encouraged to comment.
	<p>The follow-up of the Sustainable Development Goals, in particular Goal 11 "Make cities inclusive, safe, resilient and sustainable" (WGAFADC)</p>	<ul style="list-style-type: none"> -The project includes the development of indicators for the follow-up of the SDGs in the area of prevention and consequences elimination of disasters. - A seminar on the topic "Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes" was held (30 October 2019, Belgrade, Serbia). Finalised. - A seminar on the topic "Prevention of man-made disasters: three steps in the future" was held on 25 November 2020. Finalised. - A survey to monitor the achievement of Sustainable Development Goals in the field of prevention and consequences elimination of catastrophes is to be conducted in IQ 2021. 		
	<p>Conducting the international audit on the implementation of the UN 2030 Agenda within the scope of the WG's activities (WGAFADC)</p>	<ul style="list-style-type: none"> - According to the views of the WG's members, the task needs further studying and identifying possible topics for conducting audits on the implementation of the Agenda 2030 in the part related to the activities of the Working Group. - The project was revised and will be continued in 2021. 		

2.5. To voice EUROSAI members' common institutional interests within the wider INTOSAI community	EUROSAI liaison with INTOSAI Committees – PSC, KSC, CBC and WG/TF.	<p>-Professional Standards Committee (PSC): SAI Sweden participated in the PSC meetings 2018-2020 and beforehand consulted the EUROSAI coordination team (CT) on the most important agenda items.</p> <p>- Capacity Building Committee (CBC): SAI Poland participated in the CBC meetings in 2018-2020.</p> <p>- INTOSAI & Regions Coordination Platform: SAI Poland and EUROSAI Secretariat participated in the meetings of the Platform in 2018-2019, during which they presented EUROSAI products and initiatives.</p> <p>- EUROSAI nominated a representative to INTOSAI TFIAP (from SAI Romania) at the 52nd Governing Board meeting in 2020.</p>	<p>1. 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.</p> <p>2. 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.</p>	<p>1. Partially achieved: EUROSAI representation present at meetings of key INTOSAI bodies. This is an ongoing work that will be continued.</p> <p>2. Partially achieved: EUROSAI Members are encouraged participate in the activities organised by EUROSAI.</p>
	EUROSAI interaction and feedback towards main INTOSAI bodies	<p>-EUROSAI GB members are informed on the main developments and initiatives taken by INTOSAI GB, where SAI Poland and SAI Portugal are members nominated by EUROSAI GB.</p> <p>- At INCOSAI 2019 in Moscow, EUROSAI Secretariat reported on EUROSAI activities and organised EUROSAI booth.</p>		

Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
<p>EUROSAI GB:</p> <ul style="list-style-type: none"> • Simplify the Strategic Plan and the Operational Plan, as well as reporting on their implementation. There has to be continuous work to simplify structures (e.g. the objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and keep reporting on an appropriate level (not to overburden with administration etc.). We suggest not to duplicate reporting from WGs/TFs in the reporting from the strategic goals. • We would appreciate efforts to reduce the number of EUROSAI databases and to continue the work to develop and integrate EUROSAI websites. • Have a clear link between the objectives and expected outcomes of the Strategic Plan. <p>EUROSAI members:</p> <ul style="list-style-type: none"> • Participation in and contribution to SG2 activities • Volunteers to lead projects under SG2 (e.g. project on implementation plan for SAI PMF) • When organising an event, clearly communicate the link to the objectives of the Strategic Plan and expected outcomes to be achieved 	
<p>Contact person(s): Grzegorz Haber (Grzegorz.Haber@nik.gov.pl), Kamila Żyndul (Kamila.Zyndul@nik.gov.pl), Kinga Przepióra-Pałucka (Kinga.Przepiora@nik.gov.pl), Peter Danielsson (Peter.Danielsson@riksrevisionen.se) and Peter Rostedt (Peter.Rostedt@riksrevisionen.se).</p>	



CONSOLIDATED PROGRESS REPORT OF GOVERNANCE PORTFOLIOS

May 2017-April 2021

Prepared by the Coordination Team:

- **EUROSAI President and GB Chair: Turkey** (Chair of CT and Holder of Overall Governance and Culture Portfolio)
- **GB member: Czech Republic** (CT member and Co-leader of SG 1 “Professional cooperation”)
- **GB member: Poland** (CT member and Co-leader of SG 2 “Institutional Capacity Development”)
- **EUROSAI Secretariat: Spain** (CT observer and Holder of Portfolio on Relations with other INTOSAI Regional Organizations)

Date of approval by CT: 24 March 2021

CONSOLIDATED PROGRESS REPORT OF GOVERNANCE PORTFOLIOS (May 2017-April 2021)

EXECUTIVE SUMMARY

Background information on the state of affairs

Following the postponement of XI EUROSAI Congress due to the COVID-19 pandemic crisis, EUROSAI members endorsed the extension of the term of office of the current Governing Board members and entrusted them with the decision-making necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress.

As a result of this postponement, adhering to the approval of EUROSAI members, mandates of current Presidency, portfolio holders, non GB strategic co-leaders, and Working Groups and Task Forces (and their chairmanships) as well as EUROSAI budget and the mandate of the current external auditors of EUROSAI's financial statements were extended. Besides, the three-year term mandate of the next EUROSAI Presidency -which will initiate in 2021 and end in 2024 was also shifted.

In its 51st meeting, GB adopted the formal decision to postpone the submission of the mid-term review report and progress report planned for this year and, instead, perform the related reporting requirement on a 4-year basis at the upcoming XI Congress in 2021.

Introduction

This report is prepared by the Coordination Team (hereinafter CT) through consolidating the individual 4-year progress reports of respective portfolios namely Overall Governance and Culture, Communication, Relations with non-SAI Stakeholders, Relations with Other INTOSAI Regional Organizations and Forward Thinking and Emerging Issues.

The individual progress reports, enclosed to this report, reflect the overall performance of the respective portfolios, including also the information on the respective Project Groups' performance.

The report constitutively aims to reflect overall performance of the governance portfolios for the period of May 2017-April 2021, together with cross-cutting issues, planned future work, expectation towards EUROSAI community and issues to be addressed by the Governing Board.

Main Results and Outcomes Achieved

- General Procedures (GP) for the ESP was drafted and approved by the GB in 2018. It has been implemented as an effective tool to assist the key players of the ESP to conduct their works in a harmonized and synergic manner. An updated version of the GP for the ESP drafted to reflect changes needed has been submitted for GB's approval at the 53 GB meeting.
- EFR was updated in 2018 in line with the drafting of the GP for the ESP. An updated version of the EFR has been drafted for GB's approval at the 53 GB meeting. A proposed amendment to the Statutes to modify article 16.1a) has been submitted for XI Congress's approval.
- Approval mechanism of the ToRs were introduced and used as an effective tool to avoid gaps, overlaps and duplications with a more systematized and clear channel.

- The “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in İstanbul, in 2018 for the first time, with an output of “Key Principles and Good Practices for Governing as a Team” document, to build on the team spirit and motivation of GB members.
- Online Coordination Team meetings and Videoconferences between Presidency and GB member(s) were more frequently organized at both presidential and technical level on usual topics as well as emerging issues.
- “Quality and Transparency Protocol for EUROSAI Products and Documents” and “Procedure to Close Project Groups” were drafted and used by the PGs in the pilot-phase. Then, they were integrated into the General Procedures to be approved at the 53rd GB.
- Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report.
- The EUROSAI OP webpage was designed and launched to make the Operational Plan more visible and accessible to our members as well as to provide them with an efficient platform to publicize the results of their work.
- Twitter account for EUROSAI OP was also established and now reached at approximately 500 followers.
- “Survey on ESP 2017-2024 implementation and update proposals” was conducted and results of the survey was consolidated in an analysis report to feed the update process of the ESP.
- Overall current situation Analysis (including a SWOT) of EUROSAI communication practices was finished and a Report supporting the new proposal for updated EUROSAI Communication Framework was submitted to the GB.
- The first informal EUROSAI Focus Group for communication professionals was organized; a comprehensive EUROSAI’s Website Analysis was presented to the GB ;new Technical Specifications for the restart of EUROSAI website were developed.
- Updated draft EUROSAI Communication Framework proposal and draft Action Plan were submitted to the GB.
- Initiation of Social Media communication etc. was integrated within the Communication Framework and proposals for social media policy, roadmap of EUROSAI Twitter account etc. were presented.
- SAI of Latvia withdrew from Communication portfolio by the decision of their council with the letter dated 2 September 2019. Till this date, no GB member was willing to take over this responsibility as a whole. At 51st GB meeting, the GB agreed that the EUROSAI Secretariat would draft a Communication Framework, which would be a general document prepared using as baseline the draft prepared by SAI Latvia. The 52nd GB endorsed the draft of the EUROSAI Communication Framework, to be submitted to the XI Congress for approval, and took note of the EUROSAI brand book.
- In 2019 – 2021, several international organisations and other non-SAI organisations including OECD and EBRD were approached with a clear focus on accountability, transparency and the risk of an audit gap during the Covid-19 crisis.
- Experts from other institutions (OECD, EBRD and EU DG Budget and International IDEA) were invited to participate in discussions organised by the Covid-19 PG.

- A pop-up project on Integrated Reporting has been started together with the European Confederation of Institutes of Internal Audit. A joint survey was performed and webinar on the results was organized. A follow up webinar has also taken place.
- An outline for the practical framework for EUROSAI stakeholdermanagement has been developed and finalisation is expected in Q1 2021.
- Bilateral ToR with OLACEFS, ARABOSAI and ASOSAI and proposal for financial Scheme for the implementation of the EUROSAI-AFROSAI Cooperation Framework were approved by the GB.
- IX EUROSAI-OLACEFS Joint Conference was organized online in September 2020 under the general topic "The COVID-19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work". EUROSAI Secretariat, participated in the Organizing Committee of this Conference.
- EUROSAI cooperated with ARABOSAI in the Webinar “Engaging with partners to respond to the CORONAVIRUS pandemic”, that was organized in June 2020.
- AFROSAI CBC was supported to identify EUROSAI experts for the Seminar on quality control and quality assurance held in El Cairo and hosted by the SAI of Egypt on 25-27 June 2019.
- The first EUROSAI-AFROSAI joint seminar on “Sharing experience about auditing for Sustainable Development Goals: A view from different Regions” was held in Lisbon in 2019 with the support of the EUROSAI and AFROSAI Secretariats.
- EUROSAI participated in the exhibition space of the XXIII INCOSAI in Moscow in September 2019 by the coordination of the Secretariat and the Presidency.
- A region-to region practical KS session, named Round table was organized at the INTOSAI Regions Coordination Platform and the first round table was chaired EUROSAI Secretariat.
- EUROSAI Secretariat has dealt with several requests of information and practices from their peers, mostly from ARABOSAI, ASOSAI and OLACEFS, and equally also received feedback from them on financial, administrative or communication issues.
- Web-based dialogue of all EUROSAI members resulted in a compilation of key Emerging Issues. Toolkit (“Emerging Issues cards”) focusing on the issues seen as priorities by SAIs was developed.
- Emerging Issues Workshop was performed in Istanbul in November 2018 on the occasion of Off-site Meeting.
- Emerging Issues Workshop was performed in EUROSAI-ASOSAI joint conference in Jerusalem in 2019.
- Emerging Issues videos of “Emerging Issues: a SAI perspective” and “Emerging Issue: as a part of SAI Strategic Planning” were prepared by SAI Finland and presented in the INCOSAI XXIII in Moscow.
- “Project Group on Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View?” led by European Court of Auditors (Chair) and SAI Finland (Vice-chair) was established in September 2020. A Review of approaches to tracking climate expenditure by Institute for European Environmental Policy was commissioned and the draft paper has already been distributed among PG members.
- “Project Group on Auditing the Response to the Covid-19 pandemic” led by SAI UK (Chair) and SAI Finland (Vice-chair) was established in May 2020 and work of the project group started

as well as workstreams under the project group. 17 Roundtable discussions plus multiple bilateral engagements were organized; multiple questionnaires, documents were shared in the COVID-19 area on BIEP.

Issues to be Addressed by the GB

The following issues are submitted to the Governing Board for exchange of opinions and approval/acknowledgment:

- Updated Statutes / support to submit it to Congress' approval
- Updated EFR/Approval
- Updated GP of the ESP/Approval
- Update of ESP 2017- 2024/support to submit it for Congress' approval
- Draft resolution for the update of ESP 2017- 2024/support to submit it to Congress' approval
- SAI of Ukraine's proposal of date for the IV EUROSAI-ARABOSAI Joint Conference in Kyiv, that is, 17-19 May 2022 (approval)
- The continuation of the portfolios, another GB member to continue with the work as SAI Finland is leaving the GB after completing its mandate (for discussion)

Cross-cutting Issues and Proposals

Considering the areas of activity of all portfolios, the following points are evaluated as cross-cutting issues which should be dealt with, to ensure efficient and effective use of resources as well as to improve synergy in these interconnectional areas with proposals:

- **EUROSAI website and EUROSAI OP webpage/new EUROSAI OP Twitter account:** EUROSAI OP webpage and new EUROSAI OP Twitter account has close connection with the context of the EUROSAI's current website as well as the scope of the Communication Portfolio.
Proposal: Close coordination with the related actors has been the priority to ensure the synergy. Therefore the OP webpage, EUROSAI's official website, OP Twitter account and other similar communication channels should be coordinated in a way in order to ensure effective and timely communication with the members as well as to avoid any duplication or overlaps.
- **Relations with non-SAI stakeholders:** The portfolio has a great deal of cross-cutting issues, as is to be expected when covering stakeholder management and contacts. Over the last year the main cross fertilisation can be found with:
 - the portfolio on Forward Thinking and Emerging Issues – identifying organisations connected to emerging issues for ongoing dialogue.
 - The projectgroup Covid-19 response, specifically the workstream stakeholder relations
 - the portfolio on Strategic Communication – clear need from non-SAI stakeholders to find strategic information on EUROSAI by clear communication channels (foremost website) and need for being able to share and contribute to each others communities (for example by contributions to each others communication channels by blogs or other means).
 - Strategic Goal 1 – together with ECIIA developing a pop-up project on Integrated Reporting.**Proposal:** It is essential that there is good cooperation, on all levels, between the portfolioholders, as was the case in 2017-2021. Establishing informal contacts makes cooperation much easier and is beneficial to the work of all portfolioholders.
- **Relations with other INTOSAI Regional Organizations and Financing Issues:**
 - Financing issues (allocations for supporting the implementation of EUROSAI- AFROSAI cooperation framework).

- Conferences and training events with other Regional Organizations, such as the next EUROSAI-ARABOSAI Joint Conference, fall not only under this portfolio, but also under the scope of SG1 objective 1.3 -“To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.
 - Cross-cutting issues regarding the topics may also exist, like in the case of the SDG seminar with AFROSAI, as objective 1.2 includes among its expected outcome the sharing of experiences in auditing the implementation of SDGs.
- **Emerging Issues:**
 - Change management in SAI leadership and strategic planning, changes in the operational environment and SAIs ability to renew as organisations and professional communities based on the changing stakeholder expectations, technological and methodological changes and digitalization.
With focus on two aspects 1) EUROSAI as an organisation 2) audit field as a whole.
 - **Proposal:** now after the concepts and issues are highlighted and shared among the EUROSAI Members, next steps could be to continue to take the work to more concrete level (work started and on-going), information sharing sessions and trainings could be organised.

Expectations towards EUROSAI GB and other EUROSAI members

For supporting the well-functioning of the EUROSAI as a whole and the GB Governance portfolios in terms of the sound achievement of the objectives by Portfolios, the expectations that addressed to GB are:

- Enhanced communication of members to maximize knowledge sharing and professional cooperation through using online tools more commonly and effectively to lessen the devastating impacts of COVID-19 crisis with respect to emerging audit areas and working conditions of SAIs.
- Informing the portfolio holder of Relations with non-SAI Stakeholders on their substantial contacts with non-SAI stakeholders for possible needs and (in)formal cooperation.
- Ensuring suitable EUROSAI promotion material is available.
- Feedback, input and opinion by GB members upon consultation of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations
- Engagement and active participation of EUROSAI members in Joint Conferences or another events or activities organized with other Regional Organizations
- Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting when possible to EUROSAI training events...)
- Continuation of the monitoring of Emerging Issues.
- Continuation of the work with emerging issues; to proceed to a more concrete steps now after work has started and the issues have been raised.
- Active participation and share of best practises and continuation of the cooperation with the INTOSAI bodies involved with monitoring emerging issues (the SCEI cooperation together with the EUROSAI Secretariat).

Progress report of Overall Governance and Culture Portfolio (SAI Turkey-EUROSAI President)



Strategic Plan
2017-2024

A. Executive Summary

The objective of the Overall Governance and Culture Portfolio is to ensure the management of EUROSAI in line with its mission and vision statement, values and the establishment of the effective, efficient and flexible organizational structure for the accomplishment of its strategic goals. In this context, adhering to the below mentioned implementation strategies, the following activities were carried out by the Portfolio during the May 2017- April 2021 period:

- **To contribute to the realization of an effective, efficient and flexible organizational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members;**
- The “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in İstanbul, Turkey on 19th November 2018. In line with the aim and motto of the meeting -"Governing as a Team for the Future"-, the GB members seized the opportunity to exchange their views on how to act as a close team, building on the team spirit and motivation in order to drive EUROSAI forward, in an effective and efficient manner.
- As an output of this Off-site meeting, a paper “Key Principles and Good Practices for Governing as a Team” was published. After then, an additional document, an action plan, was prepared in order to facilitate the implementation of those good practices, ensuring that they become part of EUROSAI’s reality. An exercise was carried out with an electronic tool by the Secretariat at the end of the 50th GB in order to review the adherence of the EUROSAI GB to the key principles and good practices summarized in the document “Governing as a team: key principles and good practices”.
- Online Coordination Team meetings were organized at both presidential and technical level before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues.
- Videoconferences between Presidency and GB member(s) were organized on usual topics as well as emerging issues.

- **To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan and to increase active participation in the accomplishment of strategic goals to reach the highest possible number of EUROSAI members;**

- The PG on "Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging Members' Participation" designed a webpage to make the Operational Plan more visible and accessible to our members which would contribute to increasing their awareness about the possible active role they can play within EUROSAI.
- EUROSAI's key players (SG Co-leaders, portfolio holders, PG leaders, WGs/TFs) were provided with an efficient platform to publicize the results of their work and facilitate the monitoring of their activities by both the Coordination Team and GB. Furthermore, EUROSAI activities connected to the ESP 2017-2024 are made more visible and known by the Organization's members.
- In order to define a simple and clear process to ensure that adequate and transparent arrangements are applied for the development and, where applicable, review of EUROSAI products and documents, "Quality and Transparency Protocol for EUROSAI Products and Documents" was prepared and incorporated into General Procedures.
- In order to establish a simple procedure to make sure that the products created and results obtained by PGs reach EUROSAI members and other stakeholders, "Procedure to Close Project Groups" was prepared and incorporated into General Procedures.
- Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report.

- **Taking into account the diversity of the region, to contribute to the development of new and agile forms of cooperation, to the spread of open dialogue culture and to the promotion of further professional cooperation;**

- Other objective of the PG on Visualization of the OP is to provide all EUROSAI Members the opportunity to gain a general understanding of what is going on within EUROSAI Operational Plan in terms of all the activities such as the projects covered, events, initiatives etc.
- By this information hub, EUROSAI members are now able to share freely their outputs, opinions, impressions, maybe photos and memories about the events at any time in the Community News section of the webpage.
- As a new and agile form of communication, the members are informed through the webpage, and provided with the opportunity to join to projects seeking for volunteers.
- In order to maintain the visibility and communication of our members' activities especially under COVID-19 conditions, more effective use of current communication tools and new ones have been achieved. Therefore, beside the EUROSAI OP webpage, Twitter account for EUROSAI OP was established and now reached at approximately 500 followers.
- "Survey on ESP 2017-2024 implementation and update proposals" was conducted in order to reveal the members' opinions on the past implementation period and reflect their future perspective as well as expectations for the next 3 years. Results of the survey was consolidated in an analysis report to feed the update process of the ESP.

• **To ensure clear definition of the roles and responsibilities of EUROSAI bodies and the actors in the new governance structure to maximize synergy and avoid gaps, overlaps and duplications,**

- In 2018, General Procedures was drafted by the PG on “Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework” led by the Portfolio and has been implemented in the following years as an effective tool to assist the implementing bodies and actors of the ESP to conduct their works in a harmonized and synergic manner. Need based updates and revisions were made on the document.
- PG for the Revision of EUROSAI Regulations was set up by the Secretariat and conducted necessary amendments in the EFR and Statutes in line with new developments.
- Approval mechanism of the ToRs were introduced by the General Procedures and continued to function as an effective tool to avoid gaps, overlaps and duplications with a more systematized and clear channel.

B.Evaluation of cross-cutting issues and proposals

EUROSAI OP webpage and new EUROSAI OP Twitter account has close connection with the context of the EUROSAI’s current website as well as the scope of the Communication Portfolio.

Proposal: Close coordination with the related actors has been the priority to ensure the synergy. Therefore the OP webpage, EUROSAI’s official website, OP Twitter account and other similar communication channels should be coordinated in a way in order to ensure effective and timely communication with the members as well as to avoid any duplication or overlaps.

C.Update of the Strategic Plan

Description	Proposed Update	Justification
(Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)		

Guiding principles set in Ch4 of the ESP	Guiding principles should be defined under a specific goal as objectives with desired outcomes	Governance Portfolio Holders lack of measurable and concrete objectives and desired outcomes, which make OP design difficult and weaken the linkage with ESP.
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D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

Strategic Goal / Governance Portfolio: Overall Governance and Culture Portfolio

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
To review, revise and where necessary draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the ESP 2017-2023	Project Group on "Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework"	1. General Procedures for the Implementation of ESP and its Annexes were prepared and approved. 2. "Quality and Transparency Protocol for EUROSAI Products and Documents" and "Procedure to Close Project Groups" were prepared and incorporated into General Procedures to be approved at 53 rd GB.	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	achieved

	<p>Project Group on “EUROSAI Regulations”</p>	<p>PG for the Revision of EUROSAI Regulations was set up by the Secretariat and conducted necessary amendments in the EFR and Statutes in line with new developments.</p> <p>Updated Statutes (related to article 16.1.a) will be submitted to Congress’ approval</p> <p>The EFR was update in 2018. An updated version of the EFR will be sent for approval at the 53rd GB. This version Includes several changes derived from new developments and GB decisions such as that approved at the 50 GB meeting related to article 16.1.a) of the Statutes and at the 49 GB meeting to enhance transparency related the EUROSAI’s annual accounts and auditors report. The publication of those documents will be put into practice after the XI Congress 2021 is held.</p>		<p>achieved</p>
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<p>To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members</p>	<p>Project on Creation of an enabling environment within GB to focus more on the strategic issues and facilitate the decision-making mechanism via regular and off-site meetings</p>	<p>1) Discussion Paper at the 49th GB meeting was prepared for the Roundtable Discussion to elaborate on fundamental questions and strategic decisions, in reaction to ongoing events and in order to contribute to the successful implementation of the ESP</p> <p>2) Online Coordination Team meetings were organized at both presidential and technical level before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues.</p> <p>3) “Off-site of EUROSAI GB Members: Governing as a Team for the Future” was organized in Istanbul, Turkey on 19th November, 2018.</p> <p>4) A paper “Key Principles and Good Practices for Governing as a Team” was published. After then, an additional document, an action plan, was prepared in order to facilitate the implementation of those good practices</p> <p>5) An exercise was carried out with an electronic tool by the Secretariat at the end of the 50th GB in order to review the adherence of the EUROSAI GB to the key principles and good practices summarized in the document “Governing as a team: key principles and good practices”.</p> <p>6) Videoconferences between Presidency and GB member(s) were organized on usual topics as well as emerging issues.</p>	<p>Establish an effective, efficient and flexible organisational structure able to support the strategy</p>	<p>achieved</p>
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<p>To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan</p>	<ul style="list-style-type: none"> • Regular monitoring and reviewing of the EUROSAI Operational Plan • Functioning of a more simplified and effective reporting system which highlights the fundamental strategic issues and respective possible actions to be addressed. 	<ol style="list-style-type: none"> 1. Regular VC meetings were conducted and frequent e-mail correspondence was ensured for the effective monitoring of the implementation of the ESP. 2. Overlap between different implementing bodies is minimised and synergies are maximised. As a result of the effective monitoring of the CT, it was ensured that received ToRs have no overlap. 3. “Quality and Transparency Protocol for EUROSAI Products and Documents” and “Procedure to Close Project Groups” were drafted as an agile response to new developments. 4. Strategic Plan Midterm Review/Progress Report Template was prepared with an Explanatory note for Contributions to the EUROSAI Strategic Plan 2017-2024 Mid-Term Review Report. 	<p>Establish an effective, efficient and flexible organisational structure able to support the strategy</p>	<p>achieved</p>
<p>Taking into account the diversity of the region, to foster the inclusiveness of EUROSAI through reaching out to all members</p>	<p>Project on aiming at encouraging active membership and more participatory environment</p>	<ol style="list-style-type: none"> 1) Feedbacks from 39 member SAIs gathered through “Survey on ESP 2017-2024 implementation and update proposals” and results of the survey was consolidated in an analysis report to feed the update process of the ESP. 2) EUROSAI OP webpage and Twitter account for EUROSAI OP have been used actively by the members with approximately 500 followers. 	<p>Promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications</p>	<p>achieved</p>
	<p>Project Group on Reaching out to all EUROSAI Members:</p>	<ol style="list-style-type: none"> 1. OP Webpage platform is widely used by EUROSAI’s key players (portfolio holders, 		<p>partially</p>

	<p>Visualisation of the EUROSAI Operational Plan and Encouraging Members' Participation</p>	<p>PG leaders, among others) to publicize the results of their work.</p> <p>2. OP webpage platform presents open projects for potential partners. However due interest could not be attracted by solely this channel.</p> <p>3. In order to maintain the visibility and communication of our members' activities especially under COVID-19 conditions, more effective use of current communication tools and new ones have been achieved (Twitter account)</p>		
<p><u>Expectations towards EUROSAI GB and other EUROSAI members</u></p>			<p><u>Issues for the discussion:</u></p>	
<p>Feeling the impacts of COVID-19 crisis, members are expected to enhance their communication to maximize knowledge sharing and professional cooperation through using online tools more commonly and effectively</p>			<ul style="list-style-type: none"> - Updated Statutes / support to submit it to Congress' approval - Updated EFR/Approval - Updated GP of the ESP/Approval - Update of ESP 2017- 2024/support to submit it for Congress' approval - Draft resolution for the update of ESP 2017- 2024/support to submit it to Congress' approval 	
<p>Contact person(s): Berna Dinç</p>				

Progress report of Governance Portfolio on Communication (As of 2 September 2019, SAI Latvia withdrew from the Portfolio. Accordingly this annual progress report stated the implementation results of Communication Portfolio till 50th GB held in 12-13 June 2019)



Latvijas Republikas
Valsts kontrole



Strategic Plan
2017 – 2024

Executive Summary

The State Audit Office of Latvia proposes a common objective for EUROSAI's communication: ***“The European SAIs recognize EUROSAI as a promoter of their interests and support in their work”*** and we propose to address this organization-wide issue by developing:

- 1) An updated Communication Framework (hereinafter – CF) as the first priority and
- 2) approaches/techniques for implementation and monitoring of the Communication Framework as the second one.

The updated EUROSAI Communication Framework arranges the current communication platform of the organization by defining fundamental principles for communication with external audiences of EUROSAI, current communication channels and tools, and supplementing the existing ones with new and modern ones to be potentially implemented. The Framework also defines the responsibilities of all the EUROSAI structures involved by emphasising the need to act in a single team in a collegiate manner.

The newly proposed systematic and strategic approach to EUROSAI's communication is built with respect to the existing role of the EUROSAI Secretariat as the key player within EUROSAI communication – and also by increasing the Presidency's significance in communication due to its role as the main representative of EUROSAI – both these statuses being approved by the EUROSAI Congress.

A comprehensive and overall current situation analysis of EUROSAI communication practices was the first step and a part of 'restarting' the EUROSAI's Communication Framework. The analysis is based on the professional experience of the communication professionals of the SAO of Latvia. The experience, discussions and judgements of a Focus group of communication experts representing the SAIs of Austria, Czech Republic, Finland, Georgia, Lithuania, Poland and Spain have also greatly contributed to some parts of the analysis.

The summary of the main findings of the current communication situation of EUROSAI is mostly based on the SWOT approach which is one of the most commonly used methodology for communication analysis.

Since the EUROSAI's website www.euroesai.org is the major communication tool and channel, the SAO of Latvia subjected this particular tool to a comprehensive analysis. The results of this evidence-based analysis enables the EUROSAI to consider a 'restart' of this valuable communication tool, which is not only crucial for its members, but also vital for representing the organisation to external audiences.

The updated EUROSAI Communication Framework and documents related thereto are aimed at ensuring that the communication of all EUROSAI members and individual stakeholders is building a positive image of the organisation by meeting “one voice principle”, which means more intense action by all the EUROSAI structures, engaging communication professionals in the day-to-day work and decision-making of the organisation, the transition from reporting of events to changing attitudes, proposing ideas, and bringing stories into the everyday life of the organization. The EUROSAI Communication Framework and documents related thereto are proposed to be introduced step-by-step taking into account the human resources and financial capacities of the EUROSAI and its members.

Cross-cutting issues

Communication and activities related to it concern most EUROSAI structures and members - either by impersonating themselves as communicators on behalf of EUROSAI or target audiences within and of EUROSAI.

The updated Communication Framework proposes wider involvement of communication professionals and experts of EUROSAI member SAIs for the benefit of EUROSAI’s governance improvements. The initiative proposed within the updated Communication Framework to create a Communication Coordination Group may have a potential for closer interconnection and synergy with the objectives of the SG 2 related to SAIs’ institutional capacity development in the area of communication.

No.	Objective(s)	Project/Initiative	Responsible parties	Results and outcomes	Overall status of the Project/initiative
1.	European SAIs recognize EUROSAI as a promoter of their interests and support in their work	RE-DEVELOPMENT OF EUROSAI COMMUNICATION FRAMEWORK * introducing more detailed communication: - policies; - forms and tools (social media, newsletters, etc.); - frequency - responsibilities (among key players, of WG, concerning EUROSAI events etc.) (use of EUROSAI logo, provision of information)	SAO of Latvia	- overall current situation ANALYSIS (<i>including a SWOT</i>) of EUROSAI communication practices finished; - the first informal EUROSAI FOCUS GROUP for communication professionals organized; - a comprehensive EUROSAI’s WEBSITE ANALYSIS finished and presented to the GB members in November 2018; - new TECHNICAL SPECIFICATIONS for the restart of EUROSAI website developed;	- a REPORT supporting the new proposal for updated EUROSAI Communication Framework made available to the Governing Board (hereinafter – GB) members (<i>to be presented to the GB at its 50th meeting</i>); - the EXPERTISE provided by the focus group’s members used to support the analytical work for updating the EUROSAI Communication Framework (<i>including a face-to-face meeting in Riga in December 2018</i>);

				<p>- updated draft EUROSAI COMMUNICATION FRAMEWORK proposal developed according to up-to-date communication developments, including relevant details on the policies of different communication forms and tools, frequency needs, responsibilities.</p> <p>- draft step-by-step ACTION PLAN proposed to implement the Communication Framework.</p> <p>To complement / implement the updated EUROSAI Communication Framework, SAO of Latvia has started the development of user friendly SOLUTIONS; first results:</p> <ul style="list-style-type: none"> - EUROSAI Social media policy; - Twitter roadmap for EUROSAI; - Tips for visualisation of EUROSAI's communication; - Guidance on writing a press release for EUROSAI activities; - Templates on EUROSAI communication plans 	<p>- conclusions have been incorporated within the overall current situation analysis of EUROSAI communication practices and used to develop a proposal for EUROSAI's website restart (<i>to be presented to the GB at its 50th meeting in case of endorsement of updated draft EUROSAI Communication Framework</i>);</p> <p>- proposal to be presented to the GB at its 50th meeting;</p> <p>IN CASE OF ENDORSEMENT of updated CF:</p> <p>- Action Plan proposal for implementation of the updated CF to be presented to the GB and to be endorsed, including:</p> <ol style="list-style-type: none"> 1) project presentation to the GB on restart of EUROSAI website (<i>Endorsement of Technical specifications</i>) 2) project presentation to the GB on EUROSAI Communication Coordination
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					<p>Group (<i>Endorsement of Terms of Reference</i>)</p> <p>3) project presentation to the GB on PR expert of EUROSAI (<i>Endorsement of Terms of Reference</i>)</p> <p>4) the new Communication Framework to be updated in 1 year in 2020 (<i>if necessary</i>) and to be submitted for approval by EUROSAI Congress in Prague</p> <p>IN CASE OF ENDORSEMENT of updated CF, SAO of Latvia will ensure the methodological support for its implementation by developing particular solutions in a form of user friendly <i>policies, roadmaps</i> and <i>templates</i> (as proposed within the updated CF).</p> <p>The already developed drafts for particular activities of the CF are offered to introduce the proposed format to the GB. Further quality check as proposed within the updated CF – to be ensured by the new Communication Coordination Group.</p>
		INNOVATIONS IN EUROSAI's COMMUNICATION to		The solutions for implementing this OP's Project/Initiative have been taken into account	This OP's Project/Initiative will be integrated within the

		<p>ENHANCE VISIBILITY & ACCESSIBILITY OF EUROSAI</p> <ul style="list-style-type: none"> * analysis of members' needs and goals for target audiences *introduction of new initiatives (social networks as an option) 		<p>while developing the updated draft CF. Thus, already several steps (e.g. a proposal of transforming the EUROSAI Magazine into a Magazine Blog, initiation of Social Media communication etc. have been integrated within the CF and SAO of Latvia has developed proposals for social media policy, roadmap of EUROSAI Twitter account etc.) – please see also above.</p>	<p>Activity Plan for the implementation of the updated CF.</p> <p>The OP of EUROSAI Strategic Plan will be updated accordingly in case of endorsement of updated CF during the 50th GB meeting.</p>
Activity plan for the next reporting period					
<p>IN CASE OF ENDORSEMENT of updated EUROSAI Communication Framework, SAO of Latvia will offer the Governing Board a new Action Plan for its implementation, thus the OP of EUROSAI Strategic Plan regarding Communication will be updated; new activities the implementation of which the SAO of Latvia will coordinate or perform will include:</p> <ul style="list-style-type: none"> • Restart of EUROSAI website; • Establishment of the EUROSAI Communication Coordination Group; • Start of the EUROSAI social media (Twitter, Flickr, LinkedIn, etc.); • Set-up of EUROSAI Magazine blog’s approach (roadmap and technical solution for the new EUROSAI website); • Development of SOLUTIONS (user-friendly guidance policies and roadmaps) for implementation of the updated Communication Framework (activities, products etc.). 					
Expectations towards EUROSAI GB and other EUROSAI members			Issues for the discussion:		
<p>The newly proposed systematic and strategic approach to EUROSAI’s communication (the updated Communication Framework) is built with respect to the existing role of the EUROSAI Secretariat as the key player within EUROSAI communication – and also by increasing the Presidency’s significance in communication due to its role as the main representative of EUROSAI – both these statuses being approved by the EUROSAI Congress.</p> <p>Meeting “one voice principle” as proposed within the updated draft Communication Framework means more intense actions by all the EUROSAI structures and engaging communication professionals in the day-to-day work and decision-making of the organisation; this also includes the proposal of designating at least 1 full time Public Relations professional at the EUROSAI Secretariat directly responsible for communication and to be financed from EUROSAI budget. This proposal, as well as initiative to set up a EUROSAI Communication Coordination Group and other solutions, SAO of Latvia proposes in a result of the overall analysis performed since the 49th GB meeting to address the current communication gaps.</p>			<p>During the 50th GB meeting;</p> <ol style="list-style-type: none"> 1. updated draft EUROSAI Communication Framework and Action Plan for 2019-2020 (<i>Endorsement</i>) <ul style="list-style-type: none"> ✓ Presentation ✓ Discussion <p>IN CASE OF ENDORSEMENT of updated EUROSAI Communication Framework:</p> <ol style="list-style-type: none"> 1) project presentation to the GB on restart of EUROSAI website (<i>Endorsement of Technical specifications</i>) 2) project presentation to the GB on EUROSAI Communication Coordination Group (<i>Endorsement of Terms of Reference</i>) 3) project presentation to the GB on PR expert of EUROSAI (<i>Endorsement of Terms of Reference</i>) 		

The SAO of Latvia offers the GB to endorse the proposed systematic and strategic approach to EUROSAI's communication and proposes a "step-by-step" approach (draft Action Plan) for implementation of the updated Communication Framework.	SAO of Latvia proposes that the new Communication Framework is updated in one year in 2020 (if necessary) and is submitted for approval by EUROSAI Congress in Prague.
Lead SAI(s) - State Audit Office of the Republic of Latvia Contact person(s): Mr. Māris Klindzāns, maris.klindzans@lrvk.gov.lv ; +371 67017 695	

Portfolio on Non SAI Stakeholder Relations



Algemene Rekenkamer



Strategic Plan
2017-2024

A. Executive Summary

Based on the Operational Plan this report gives insight into activities pursued by the Netherlands Court of Audit as portfolio holder. In the overview below only those objectives/projects where activities took place have been listed. All activities related to external non-SAI stakeholders have moved to online platforms, due to the Covid-19 situation. The Netherlands Court of Audit also leads the stakeholder relations workstream in the Covid-19 response Project Group.

Based on almost four years' experience with external stakeholder relations for EUROSAI the main lesson for the organisation is to get out there and be active. Almost all organisations we spoke to did not know EUROSAI beforehand and were pleasantly surprised by what EUROSAI and its members had to offer. The insight that EUROSAI member (audit) activities give local projects of these organisations is helpful to them. There is no topic that concerns EUROSAI members and their work where external stakeholders are not relevant. Discussion with OECD experts on education or with EBRD officials on investments and integrity show this very clearly. Being in touch with the other organisations is of great benefit for EUROSAI and its members. However, we also note that creating a strategic portfolio does not mean that the other Governing Board members do not have a role in stakeholder relations. On the contrary, external stakeholder relations and external communication are the responsibility of all Governing Board members. We would encourage the development of clear concise promotional material focusing on EUROSAI as an international organisation and its strategy and not on the importance of the audit activities of its members, as this is available through the members themselves. This will support meetings with external partners. EUROSAI is, after all, not an international auditing organisation but an international organisation of supreme audit institutions.

B. Evaluation of cross-cutting issues and proposals

The portfolio has a great deal of cross-cutting issues, as is to be expected when covering stakeholder management and contacts. Over the last couple of years the main cross fertilisation can be found with:

- the portfolio on Forward Thinking and Emerging Issues – identifying organisations connected to emerging issues for ongoing dialogue.
- The portfolio on Communication – having a clear plan and useful promotional material will help.
- The projectgroup Covid-19 response, specifically the workstream stakeholder relations.

Strategic Goal 1 & 2 – together with ECIA developing a pop-up project on Integrated Reporting.

C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	None	-
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	none	-
Guiding principle 3. Promote increased member participation and extend the value of EUROSAI's activities among its members and other stakeholders through enhanced communications;	None	
Guiding principle 5. Encourage members to develop and share new and agile forms of cooperation;	none	

D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

Strategic Goal / Governance Portfolio: Non SAI Stakeholder Relations

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation	In dialogue with non-SAI stakeholders explaining the tasks of SAIs, EUROSAI and building a mutual beneficial working relation	<p>In 2019 – 2021 the portfolio holder spoke to several international organisations and other non-SAI organisations with a clear focus on accountability, transparency and the risk of an audit gap during the Covid-19 crisis. This is a concern many stakeholders share and wish to address together with EUROSAI (OECD, EBRD).</p> <p>Experts from other institutions have also been invited to participate in discussions organised by the Covid-19 PG. These include experts from the OECD, EBRD and EU DG Budget and International IDEA.</p>	<p>Guiding principle 3. Promote increased member participation and extend the value of EUROSAI's activities among its members and other stakeholders through enhanced communications;</p> <p>Guiding principle 5. Encourage members to develop and share new and agile forms of cooperation;</p>	achieved
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	Engage with stakeholders to build a relationship of mutual benefit, for example through at least one EUROSAI wide activity with non-SAI stakeholders	Under SG 1.3 & 2.1 a pop-up project on Integrated Reporting has been started together with the European Confederation of Institutes of Internal Audit. A joint survey was performed and webinar on the results has taken place. A follow up webinar has also taken place and was attended by over 300 public auditors. In 2021 we expect to	<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. 	achieved

		develop relevant information material together and disseminate results during an in-person conference.	<ul style="list-style-type: none"> EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and its Regional Organisations, universities and international organisations. 	
	Provide an agile framework for EUROSAI stakeholder management and apply it	An outline for the practical framework has been developed, finalisation is expected in Q1 2021.		
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Make use of experiences of non-SAI organisations	In the context of the project group Covid-19 response there is interaction with international organisations on when and how to respond to new challenges that concern both SAIs and international organisations. There is a focus on continuity, good governance and accountability.	<ul style="list-style-type: none"> Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations. 	achieved
Expectations towards EUROSAI GB and other EUROSAI members			Issues for the discussion:	
When continuing the portfolio, all GB members to inform the portfolio holder on substantial contacts with non-SAI stakeholders. When in dialogue all GB members with non-SAI stakeholders inform after possible needs and (in)formal cooperation. Ensure suitable EUROSAI promotion material is available.			No need for discussion in the 53rd GB. 54th GB could discuss continuing the portfolio.	
Contact person(s): SAI The Netherlands Hayo van der Wal, h.vanderwal@rekenkamer.nl , +31611925061				

Progress Report of Portfolio on Relations with other INTOSAI Regional Organizations (EUROSAI Secretariat, SAI of Spain)



Strategic Plan
2017-2024

A. Executive Summary

Taking advantage of the long experience of the Spanish Court of Audit (SCA), as EUROSAI Secretariat, dealing with EUROSAI's peers, the SCA took over the *Portfolio on Relations with other INTOSAI Regional Organization*, in May 2017. Since then, the SCA has been conducting relations with other INTOSAI Regional Organizations within the framework of the ESP 2017-2024, its guiding principles, and the portfolio and operational plan drawn up to implement those principles. The Portfolio was mostly conceived to build on the long-lasting bilateral cooperation between EUROSAI and OLACEFS, ARABOSAI and ASOSAI, and to develop the most recent cooperation between EUROSAI and AFROSAI, established through a MoU formally signed in 2014.

The Portfolio aimed:

- to enhance EUROSAI cooperation with other INTOSAI Regional Organizations by improving the cooperation mechanisms already in place (namely Joint Conferences) and fostering additional forms of knowledge sharing and cooperation, mostly in line with SG1 on Professional Cooperation, and channelling and fostering different forms of knowledge sharing and cooperation activities to be executed by the respective actors and implementing bodies of EUROSAI.
- to foster dialogue in the Fora of INTOSAI Regional Organizations.

The progress made during almost 4 years of implementation (May 2017- April 2021) is the following:

A.- Enhancing Joint Conferences with OLACEFS, ARABOSAI and ASOSAI

The Terms of Reference (ToR), aimed at enhancing Joint Conferences between **EUROSAI and OLACEFS, ARABOSAI and ASOSAI** were agreed upon and officially signed on bilateral basis. The ToRs include guidelines to ensure that Joint Conferences are enriching experiences offering the greatest possible benefit to participants.

EUROSAI and ASOSAI cooperation:

- The ToR between EUROSAI and ASOSAI was successfully implemented for the first time for the III EUROSAI-ASOSAI Joint Conference on Emerging issues & Emergency Situations, hosted by the SAI of Israel and held on 10-14 March 2019.
- The EUROSAI Secretariat supported the host along the whole process of organizing that event and made sure that appropriate links within EUROSAI - from a topical point of view- were in place.
- The event was attended by 21 Heads of Supreme Audit Institutions (SAIs) and more than 130 delegates, from 43 SAIs from Europe and Asia, including the INTOSAI General Secretariat.
-

EUROSAI and OLACEFS cooperation:

- The ToR between EUROSAI and OLACEFS successfully guided the organization of the IX EUROSAI-OLACEFS Joint Conference hosted by the SAI of Hungary. The theme - Increasing the impact of SAI's work- and dates - 9-11 September 2020- were approved by the EUROSAI GB in June 2019 and endorsed by OLACEFS in August 2019.
- However, the Organizing Committee (Hungary/host, SAI Chile/OLACEFS Secretariat & Spain/EUROSAI Secretariat) had to analyse the impact of the COVID-19 pandemic on this event, and the host proposed to carry forward with the Joint Conference as an online event (to be conducted only in English and the main topic of the event was approached from the perspective impact of the mentioned pandemic). Additionally, the SAI of Hungary offered that, if feasible, a one-day event for Heads of SAIs could be held in 2021 for strategic debate and consultation on the results of the e- Conference. The EUROSAI and OLACEFS GBs supported the host's proposal.
- The 3-day online event took place on the planned dates under the general topic "The COVID-19 pandemic: a unique opportunity for Supreme Audit Institutions to highlight the impact of their work". The event was attended by around 200 delegates of 56 SAIs from European and Latin American and Caribbean countries. The evaluation survey conducted among participants reveals an 85% of overall satisfaction with the event whose celebration was highly appreciated since it gave participants a wide and diverse forum where to reflect on the current challenges. The evaluation report has been included in the documents distributed for the 53 GB meeting and XI Congress .

EUROSAI and ARABOSAI cooperation:

EUROSAI cooperated with ARABOSAI in the *Webinar "Engaging with partners to respond to the CORONAVIRUS pandemic"*, that was organized on 22 June 2020 by ARABOSAI Secretariat. UK NAO's representative delivered a presentation on the EUROSAI initiative on auditing COVID-19 and the Secretariat participated in the breakaway session to discuss on INTOSAI regions' collaboration on regional issues to respond to COVID-19 Pandemic.

In December 2019, the SAI of Ukraine sent the EUROSAI Secretariat its application to host the *VI EUROSAI- ARABOSAI Joint Conference in Ukraine*, proposing to that end the dates of 6-10 or 20-24 September 2021. Since the 51 EUROSAI GB virtual meeting was focused exclusively on those pressing issues necessary for the normal functioning of EUROSAI that could not be delayed until the XI Congress, this proposal was submitted for discussion and approval at the 52 GB e-meeting (12 November 2020). The GB approved the SAI of Ukraine’s proposal to host the VI EUROSAI-ARABOSAI Joint Conference, in 2022, on the topic of “SAI’s auditing the effectiveness of climate change policy”. The EUROSAI Secretariat submitted that proposal to the ARABOSAI Secretariat which very much welcomed that initiative and informed that would be discussed at the ARABOSAI Governing Board meeting (March 2021). The SAI of Ukraine has sent an official letter in early February 2021, to propose May 17-19, 2022 to hold the Joint Conference in Kyiv on thte topic already agreed. The proposal will be submitted to the 53rd GB meeting for discussion and approval.

EUROSAI and ASOSAI cooperation:

EUROSAI accepted the kind invitation from ASOSAI to take part in the *ASOSAI 2020 E-seminar “Audit on implementation of SDGs and SAI’s responses to COVID-19”* held on 1-4 December 2020. A representative of the UK NAO, leader of the EUROSAI PG on COVID-19, discussed and shared EUROSAI’s efforts in response to COVID-19 and UKNAO practices in that regard.

In addition, EUROSAI Secretariat has dealt with several requests of information and practices from their peers, mostly from ARABOSAI, ASOSAI and OLACEFS, and equally also received feedback from them on financial, administrative or communication issues.

B.-Implementation of cooperation with AFROSAI

EUROSAI and AFROSAI cooperation framework, which was designed to implement the MoU, has been put into practice in different ways:

- Mutual exchange of lists of training events planned in both Regional Organisations for their knowledge and eventual participation.
- Cooperation of EUROSAI experts in the Seminar on quality control and quality assurance, held in El Cairo and hosted by the SAI of Egypt on 25-27 June 2019. The EUROSAI Secretariat channelled the support requested by AFROSAI CBC to identify EUROSAI experts. Experts from two European SAIs successfully shared their expertise on the subject in the AFROSAI seminar.
- The first EUROSAI-AFROSAI joint seminar on “Sharing experience about auditing for Sustainable Development Goals: A view from different Regions” was held in Lisbon on 21- 22 November 2019, organized by the SAI of Portugal, with the support of the EUROSAI and AFROSAI Secretariats. EUROSAI and AFROSAI members - 147 participants from 54 Institutions - gathered in Lisbon committed to continue sharing information and cooperating in the SDGs audit and evaluation field, as well as in related capacity building activities. The 1st EUROSAI-AFROSAI Seminar – Outlook, that can be consulted [here](#), contains the key ideas and future perspectives resulting from the discussions held.
- Financial support for the implementation of the cooperation activities between EUROSAI and AFROSAI, in which experts are involved, was agreed. The EUROSAI GB agreed on a financial scheme and the allocation of a maximum amount of 5,000 euros from chapter 2 of the 2020 EUROSAI budget, being

this allocation annually revised on the basis of a report from the Portfolio holder. In those cases where the costs of participation of EUROSAI experts were not financed by their respective SAIs and no external donor funding was available, they would be financed from the EUROSAI budget. Equally, AFROSAI agreed on a similar financial scheme to support experts' participation in bilateral activities.

C.-Fostering dialogue within the INTOSAI fora

- **Appropriate liaison and representation between EUROSAI and INTOSAI** were set up when requested, having worked along the period. An overview of the current links between EUROSAI and INTOSAI is shown below:
 - ❖ INTOSAI Governing Board (SAI of Poland and Portugal, as members of the GB (EUROSAI representative, and EUROSAI Secretariat as invited guest)
 - ❖ INTOSAI PSC (SAI of Sweden).
 - ❖ INTOSAI CBC and Regional Capacity Development Forum (Secretariat and the SAI of Poland as Strategic Goal 2 co-leader).
 - Peer to peer work stream within CBC (SAI of Poland)
 - IntoSAINT work stream within CBC (SAI of the Netherland and ECA)
 - Task-Force on INTOSAI Auditor Professionalization (an expert from SAI of Romania) for the period 2020-2022
 - ❖ INTOSAI Regional Capacity Development Forum (RCDF) (Secretariat and the SAI of Poland as Strategic Goal 2 co-leader)
 - ❖ INTOSAI -Regions Coordination Platform and Round table of Regions (Secretariat, Presidency and the SAI of Poland as Strategic Goal 2 co-leader).
 - ❖ INTOSAI Development Initiative (IDI) (EUROSAI Secretariat)
 - ❖ INTOSAI Donors Cooperation (IDC) Steering Committee (EUROSAI Secretariat).
 - ❖ 2020 Global Survey Committee (EUROSAI Secretariat)
 - ❖ INTOSAI Supervisory Committee on Emerging Issues (SCEI) (EUROSAI Secretariat)
 - ❖ Expert Group on COVID-19 set up by the SCEI (EUROSAI Secretariat, in close coordination with the EUROSAI COVID-19 PG leaders).
 - ❖ INTOSAI Journal editorial board (EUROSAI Secretariat)
 - ❖ Task Force on the INTOSAI Strategic Plan 2023-2028 (EUROSAI Secretariat and Presidency)
- **EUROSAI participation and contribution to several INTOSAI bodies' in person and virtual meetings and products:**

The Secretariat coordinated with SAI of Poland (co-leader of SG2) the EUROSAI's input for the participation in the **INTOSAI CBC and INTOSAI Donor-Cooperation Steering Committee meetings** held in Washington DC, in September 2017, in Kuwait, in September 2018 and in Tokyo, in July 2019. The

CBC meeting was arranged differently in 2020 due to the pandemic crisis, being organized as CBC digital sessions. The Secretariat participated in the summer digital sessions and the online meetings of CBC Steering Committee and IDC Steering Committee held in September 2020.

During the meeting of the **RCDF** organized by CBC, in Graz, in November 2017, **the INTOSAI-Regions Coordinating Platform**, coordinated by the CBC and IDI, was set up as a logical extension of the former IDI-Regions annual workshop, inclusive of all bodies and Regional Organizations and with the aim to address the need for a single point of contact within INTOSAI that can streamline coordination and communication, align common efforts, explore synergies, track and evaluate progress, and share knowledge. Following an initiative of the EUROSAI Secretariat, a region-to-region practical knowledge sharing session was included in the INTOSAI Regions Coordination Platform meetings that was called **Round table of Regions**.

1st and 2nd INTOSAI- Regions Coordination Platform meetings of INTOSAI's Global Bodies and Regional Organizations were held in June 2018 in Oslo (Norway) and in May 2019 in Cape Town (South Africa), respectively. At those meetings, discussions among INTOSAI bodies and INTOSAI Regional Organizations on a wide variety of subjects were held with the aim of coordinating and aligning common efforts to support the INTOSAI Strategic Plan. The 1st and 2nd Round Tables of INTOSAI Regional Organizations were organized within those meetings, being the 1st one chaired by EUROSAI Secretariat and the 2nd one by OLACEFS Secretariat. Those sessions proved to be fruitful and useful since concrete products, outputs and information from the Regional Organizations were exchanged, on a wide variety of topics (assessments of members' needs, communication methods, financing issues and transparency issues, innovation et cetera). Based on the feedback from a survey among the INTOSAI Regional organizations, conducted in February 2020, the need for the INTOSAI-Regions Coordination Forum was confirmed, but in the future the IRCP will meet on a needs basis. In that regard no meeting has been convened in 2020.

The Secretariat coordinated the input of EUROSAI, in consultation with the Coordination Team, to different INTOSAI documents and products such as the midterm INTOSAI's Performance and Accountability Report (PAR) for the period 2017-2019. Equally, it has channelled and distributed among EUROSAI members multiple information about INTOSAI initiatives such as the COVID-19 grants, call for candidates for the FIPP and Technical Support Function. Moreover, the EUROSAI Secretariat has recently collaborated with IDI for the upcoming launching of the Transparency, Accountability and Inclusiveness of Use of Emergency Funding for COVID-19 audits (TAI audits) among EUROSAI members.

In its condition of member, the Secretariat has participated in the work and virtual meetings of the **Supervisory Committee on Emerging Issues (SCEI)** and its **expert group on Covid-19** and coordinated actions with the Portfolio holder on EI&FT and UK NAO, the leader of the EUROSAI Project group on the audit response to Covid-19; of the **2020 Global Survey Committee**; and of the **Task Force on the INTOSAI Strategic Plan 2023-2028** set up at the XXIII INCOSAI.

The Secretary General presented the annual communication report, in which the EUROSAI contribution to the implementation of INTOSAI's

Strategic Goals and cross-cutting priorities is addressed, to the INTOSAI GB’s meetings held in November (2017 and 2018); September 2019; and November 2020 (virtually). Equally, she reported to the whole INTOSAI community on the EUROSAI activities and initiatives during the **XXIII INCOSAI** held in Moscow in September 2019.

EUROSAI participated in **the exhibition space of the XXIII INCOSAI**. The EUROSAI booth was coordinated by the Secretariat and the Presidency and provided visitors with an excellent opportunity to learn about the current EUROSAI initiatives and the XI EUROSAI Congress; to share results and material and to display videos on several audit topics; and to discuss on various matters such as emerging issues or ethical matters.

B. Evaluation of cross-cutting issues and proposals

- **Financing issues** (allocations for supporting the implementation of EUROSAI- AFROSAI cooperation framework).
- Conferences and **training events with other Regional Organizations**, such as the next EUROSAI-ARABOSAI Joint Conference, fall not only under this portfolio, but also under the scope of **SG1** objective 1.3 -“To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.
- Cross-cutting issues **regarding the topics may also exist**, like in the case of the SDG seminar with AFROSAI, as objective 1.2 includes among its expected outcome the sharing of experiences in auditing the implementation of SDGs.

C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification

5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation	No need of update the guiding principles but there is a need of change in objective 2.5 of SG2 as explained below	
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As suggested in the Secretariat’s response to the Survey, we have serious doubts about one of the SG2 objective, number 2.5. “To voice EUROSAI members’ common institutional interests within the wider INTOSAI Community”

The justification would be criteria a) inadequate description in the ESP and also b) overlapping of objectives (2.5 of SG2) with a guiding principle (number 4). The mentioned objective is not directly linked to SG2 since it talks about the advocacy or influence role of EUROSAI as a Regional organization. SGs are aimed at enhancing *member SAIs* performance and objective 2.5 is about making *EUROSAI’s* advocacy role stronger, which is a governance issue. In fact, one of the governance guiding principles of the ESP 2017-2023, principle number 4, says “Identify, represent and advocate its members’ views and interests on subjects under development in INTOSAI”.

We also proposed in our answer to question 2.3 to widen the scope of our Portfolio and to reformulate the Portfolio on Relations with other INTOSAI Regional Organizations to include channelling also the relations with INTOSAI and its bodies and therefore that would address that above-mentioned guiding principle. The new name of the Portfolio would be “*Portfolio on Relations with INTOSAI and other INTOSAI Regional Organizations*”. The portfolio holder would channel communications with INTOSAI, except in those cases where there is a specific liaison already appointed (e.g. Sweden for PSC or EUROSAI representatives for relations with the INTOSAI GB). Therefore the Portfolio would address two guiding principles of the ESP:

4. Identify, represent and advocate its members’ views and interests on subjects under development in INTOSAI.

5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation

Widening the scope of the Portfolio would imply *amendments to the Portfolio description and operational plan* (a draft proposal would be submitted to the 54 GB meeting) but there’s no need of changing the guiding principles. However it would imply to narrow down the scope of SG2 and to delete objective 2.5 of SG2 and that is something to discuss within the CT and co-leaders of SG2.

D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP

Strategic Goal / Governance Portfolio:				
Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
		(List all the results and outcomes with the overall status of the project/initiative + if relevant, a short explanation on	[Please copy the RELATED desired outcomes/guiding	[Please check the status of EACH desired outcome/guiding principle : <input type="checkbox"/> achieved <input type="checkbox"/> partially achieved

		difference between planned and achieved results]	principles from the ESP here]	<input type="checkbox"/> delayed <input type="checkbox"/> dropped Then make your overall evaluation for EACH desired outcome/guiding principle. Please use facts and figures and any kind of evidence that justify your evaluation]
	Support the Governing Board in promoting an enhanced cooperation with the INTOSAI Regions (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant), by formulating proposals in line, mostly, with the strategic goal 1 of the EUROSAI Strategic Plan 2017-2023	-Proposal of bilateral ToR with OLACEFS, ARABOSAI and ARABOSAI (approved at the 49 GB meeting) -Proposal to GB, with regards to financial Scheme for the implementation of the EUROSAI-AFROSAI Cooperation Framework (approved at the 50 GB meeting 2019). AFROSAI also approved similar financial scheme	5. Enhance its cooperation with other Regional Organizations of INTOSAI fostering different forms of knowledge sharing and cooperation	Achieved
	Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest	- Coordination with SAI of Poland for their participation in CBC meetings (2017-2018-2019). Secretariat's participation in CBC's meeting and digital sessions in 2020. -Secretariat's participation to the 1st and 2nd INTOSAI- Regions Coordination Platform meetings (2018,2019). There are not any plans to hold an in person meeting in 2020, but collaboration will continue virtually as needed.		

		<p>-A region-to region practical KS session, named Round table was included in the agenda of the INTOSAI Regions Coordination Platform (under the Secretariat's initiative). EUROSAI Secretariat chaired the first round table of Regions in Oslo, June 2018. OLACEFS Secreriat chaired the 2nd session (Cape Town, May 2019). Both sessions proved their usefulness and practicality and a lot of topics of interest were identified. No session was foreseen in 2020.</p> <p>-The Secretariat coordinated the input of EUROSAI to different INTOSAI documents and products and distributed and promoted different INTOSAI and IDI initiatives among EUROSAI members.</p> <p>-The Secretariat, in coordination with the key actors in EUROSAI, participated in the work and virtual meetings of several comittes and bodies of INTOSAI.</p> <p>-The Secretary General reported at the annual INTOSAI GB meetings and at the XXIII INCOSAI on EUROSAI contribution to INTOSAI SGs and CCP.</p> <p>-EUROSAI stand in the exhibition space of the XXIII INCOSAI held in Moscow in September 2019.</p> <p>-Articles on the Portfolio were included in the annual Magazines.</p>		
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	<p>Coordinate knowledge sharing and cooperation activities on topics of mutual interest between bodies and actors of EUROSAI and their peers in the other INTOSAI Regional Organizations</p> <p>a) by channeling them to the appropriate responsables in EUROSAI</p> <p>b) by facilitating the exchange of materials, products, experts, sharing list of experts; giving access to databases; offering, when possible, some seats in training events, seminars</p>	<p>-Effective cooperation, links established/ connections made (by email, phone calls, and also in meetings such as the SG1 meetings 2018,2019,2020, at the XXIII INCOSAI).</p> <p>-Exchanges of materials, lists, databases, etc was facilitated.</p> <p>-Several requests of information on different matters sent by ARABOSAI, ASOSAI and OLACEFS were replied by the Secretariat</p> <p>- Contribution to ARABOSAI Webinar “Engaging with partners to respond to the CORONAVIRUS pandemic” held on 22 June 2020 by ARABOSAI Secretariat.</p> <p>- Contribution to the ASOSAI e-Seminar held in December 2020 with an expert of the PG on Covid-19.</p>		
	<p>To support the organization of joint events with added value for participants, according to ToR approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI</p>	<p>-ToRs for the organisation of Joint Events were signed with, ARABOSAI, ASOSAI and OLACEFS</p> <p>-III EUROSAI-ASOSAI Joint Conference, held in Israel, March 2019, was successfully organized following the ToR.</p> <p>-IX EUROSAI-OLACEFS Joint Conference, virtually held on 9-11 September 2020, was successfully guided and coordinated in line with the ToR.</p> <p>-The Secretariat channeled the offer of SAI of Ukraine to host an EUROSAI ARABOSAI Joint Conference in 2022. The proposal was approved by the GB. Secretariat is coordinating with ARABOSAI Secretariat that proposal.</p>		

	<p>To launch practical cooperation with AFROSAI following the framework agreed with AFROSAI's counterparts</p>	<p>EUROSAI-AFROSAI framework in place.</p> <ul style="list-style-type: none"> -Exchange of lists of training events. - Support of EUROSAI experts to a Quality Assurance Seminar organized by AFROSAI CBC in El Cairo, in June 2019. - EUROSAI AFROSAI Seminar on SDGs with in Lisbon, November 2019. Commitment on continuing collaborating in SDGs audit and evaluation field, as well as in related capacity building activities. - Financial scheme approved by EUROSAI and by AFROSAI support experts' participation in bilateral activities. 		
<u>Expectations towards EUROSAI GB and other EUROSAI members</u>			<u>Issues for the discussion:</u>	
<ul style="list-style-type: none"> • Feedback, input and views from the GB members upon consultation of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations. • Engagement and active participation of EUROSAI members in Joint Conferences or another events or activities organized with other Regional Organizations or INTOSAI bodies. • Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting when possible to EUROSAI training events...) 			<p>Dates of the next EUROSAI-ARABOSAI Joint Conference, following SAI of Ukraine's proposal:</p> <p>The GB is to decide whether it agrees on the SAI of Ukraine's proposal of date for the IV EUROSAI-ARABOSAI Joint Conference in Kyiv, that is, 17-19 May 2022.</p>	

Contact person(s): Karen Ortiz and Alicia García del Castillo

Progress report of Portfolio on Emerging Issues (SAI Finland)



Strategic Plan
2017-2024

A. Executive Summary

Portfolio: Emerging Issues and Forward Thinking

Our objective as portfolio holder has been to highlight emerging issues in the work of EUROSAI and its members, to give support to strategy level discussions and to collect information for the Governing Board to debate upon.

The key drivers related to our Portfolio are the profound and rapid changes in the operational environment, and the need to renew SAI work. The overall target has been to support our work to be fit-for-future. We wanted to identify issues and aspects, which influence EUROSAI as an organisation, the individual SAIs and the audit field as a whole. With our work we hope thus to have supported the work done by Goal 1 and 2.

We aimed to contribute to the strategical planning work of both the Governing Board by raising awareness and to highlight up-coming issues and at the same time to support discussion of the goals of EUROSAI – through a forward-thinking aspect. The audit community’s key challenge is to be relevant in the future – “timeliness” and “relevance” are key for our products.

Our aim during the past four years has been to produce and distribute information on these issues in order to feed our common discussions. One of the first initiatives during this time was to organise a web-based dialogue on emerging issues to the EUROSAI community in order to better know the issues

we need to focus on and to share our experiences and based on the results to organise workshops. We reached out to several SAIs, audit communities and stakeholders to hear views on issues to be discussed together.

We have been monitoring the emerging issues of the audit profession and encouraged common analysis related to the operational environment of the SAIs and relevant stakeholders. We have learnt over our portfolio period that we shouldn't consider "one-size-fits-all", since both the interpretation of the topics and the preparedness to tackle these issues in strategic way varies a lot from SAI to SAI.

We have identified the following issues (web-based dialogues, our discussions with stakeholders)

- Digitalization, technology development, Artificial Intelligence and data
- Environment and climate, sustainability issues, the UN SDGs
- Societal changes; demographical changes (especially aging of the population), migration
- Changes of politics and media, impact on the validity of information
- Increased need of "soft skills", interpersonal skills including communication and emotional intelligence
- Building partnerships and increasing co-operation
- Changes in audit work generally

One of the issues that emerged during the last year of this reporting period was the Covid-19 Pandemic which quite heavily affected also the SAI community. To facilitate and support the EUROSAI community's discussion and experience sharing, NAO Finland established two new Project Groups under the portfolio: Project Group on Auditing the Response to the Covid-19 Pandemic (chaired by the United Kingdom and co-chaired by Finland) and 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).

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The work under this portfolio Emerging Issues and Forward Thinking has supported both of the EUROSAI Strategic Goals (ESP 2017-2023) 1) Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation, and 2) Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

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Project Groups under the portfolio

PG on Auditing the response to the COVID-19 pandemic

Project Group on *Auditing the response to the COVID-19 pandemic*. The objectives for this project group are:

1. **Coordination and communication** of EUROSAI members' COVID-19 work. This includes liaison with INTOSAI COVID-19 initiatives (e.g. PFAC COVID-19 working group) or wider initiatives the group feels may support it in achieving the objectives of this TOR;
2. Facilitate **sharing** of audit approaches / outputs; e.g. designing a COVID-19 audit programme using the most appropriate audit approaches, sharing messages and learning from our reports; and
3. Scope content for any future **lessons learned** reports; e.g. common questions / audit framework, key facts / information for each SAI to collect and use domestically, which we can all benefit from internationally.

The nature and aims of this Project Group are entirely aligned with the EUROSAI Strategic Plan 2017-2023, specifically the **Emerging issues and forward-thinking** strategic portfolio, led by SAI Finland.

The project group will also contribute to **Strategic Goal 1**:

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.

Intended results and benefits to EUROSAI Membership:

1. SAI peer-to-peer sharing information and experience on auditing the COVID-19 response.

Facilitating the development of informal COVID-19 audit frameworks including common types of information and 'key facts' to enable lessons-learned reporting and international comparators in the future.

Project Group Chair: National Audit Office of United Kingdom

Project Group Vice-Chair: National Audit Office of Finland

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Project Group Preparing for Future Risks and Climate Crisis: Time for audit to take a long-term view?

The Project Group – Preparing for future risks and climate crisis: Time for audit to take a long-term view? was launched in autumn 2020 together with the European Court of Auditors (ECA) and National Audit Office of Finland (NAOF). The kick-off meeting was held in November 2020 after which 6 SAIs decided to be pro-actively involved to the work of the PG, and 16 SAIs chose to participate the work actively.

The background of the working group is on the facts that long-term thinking is the key when tackling future risks, such as climate crisis. The foresight and long-term approaches are hence crucial for preparing and building resilience to tackle future risks. For instance, the covid-19 related recovery packages should support carbon neutrality in order to tackle both, the economic crisis as well as the climate crisis. Therefore, SAIs should develop methodologies to assess future risks and to audit recovery package plans.

The PG's work started first in autumn 2020. The PG had meetings in December, January and February, and the upcoming meetings have been scheduled for 2021 as well. So far, the greatest achievement has been the Review of approaches to tracking climate expenditure by Institute for European Environmental Policy, commissioned by NAOF. The PG is planned to work until September 2022.

Project Group Chair: European Court of Auditors

Project Group Vice-Chair: National Audit Office of Finland

B. Evaluation of cross-cutting issues and proposals

Change management in SAI leadership and strategic planning, changes in the operational environment and SAIs ability to renew as organisations and professional communities based on the changing stakeholder expectations, technological and methodological changes and digitalization.

With focus on two aspects 1) EUROSAI as an organisation 2) audit field as a whole.

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Proposals for the future: now after the concepts and issues are highlighted and shared among the EUROSAI Members, next steps could be to continue to take the work to more concrete level (work started and on-going), information sharing sessions and trainings could be organised.

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C. Update of the Strategic Plan

Description (Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)	Proposed Update	Justification

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D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

Strategic Goal / Governance Portfolio: Emerging Issues and Forward Thinking

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)

Portfolio: Emerging Issues and Forward Thinking				
	Web-based dialogue on Emerging Issues to the EUROSAI community	Web-based dialogue of all EUROSAI members resulted in a compilation of key Emerging Issues. Toolkit (“Emerging Issues cards”) focusing on the issues seen as priorities by SAIs.		
	Emerging Issues workshop (EUROSAI)	Workshop performed together with the informal EUROSAI GB meeting; Istanbul November 2018		
	Emerging Issues workshop (EUROSAI – ASOSAI)	Workshop performed in EUROSAI-ASOSAI joint conference; Jerusalem March 2019		
	Preparation of Emerging Issues videos under the themes: <ul style="list-style-type: none"> • “Emerging Issues: a SAI perspective” (an overview of the issues that SAIs have identified as important) “Emerging Issue: as a part of SAI Strategic Planning” (case examples of actions SAIs have undertaken in order to integrate emerging issues to their strategic planning and audit work)	Emerging Issues videos presented in the INCOSAI XXIII in Moscow		
	Continuous monitoring and stakeholder communication on Emerging Issues	on-going		Achieved

	Pending / Planned: Emerging Issues Workshop in EUROSAI XI Congress: How can incorporating emerging issues in strategic planning support SAIs' aim to be relevant in a rapidly changing operational environment?	The plan was to organise a workshop in EUROSAI XI Congress in Prague in June 2020, which due to Covid-19 Pandemic needed to be postponed.		Pending / Partially Achieved ; the preparatory work was done, but due to the postponement of the Congress, the workshop plan needs to be re-analysed at the later stage
Project Group: Auditing the Response to the Covid 19 Pandemic				
1. SAI peer-to-peer sharing information and experience on auditing the COVID-19 response	Programme of roundtable discussions suggested by PG members	PG Members	17 Roundtable discussions plus multiple bilateral engagements	On track
2. Facilitating the development of informal COVID-19 audit frameworks including common types of information and 'key facts' to enable lessons-learned reporting and international comparators in the future	Development of common audit resources as suggested by PG member interests	PG Members	Multiple questionnaires, documents shared in the COVID-19 area on BIEP Summary report on Year one of the PG detailing common audit resources	On track
Project Group: Preparing for Future Risks and Climate Crisis: Time for audit to take a long-term view?				
1. Methodological development	ECA is providing methodological development in the field of foresight	Members of the PG	NAOF commissioned a <i>Review of approaches to tracking climate</i>	Partially achieved

<p>among EUROSAI members related to</p> <p>a) future thinking and foresight, auditing future risks, such as climate crisis;</p> <p>b) Climate mainstreaming in spending, climate proofing and tracking methods: assessment of whether spending contributes to achieving climate objectives and whether reporting on climate action is reliable</p>	<p>thinking as well as long-term thinking. NAOF provides methodological development for climate tracking.</p>		<p><i>expenditure</i> by Institute for European Environmental Policy. The draft paper has already been distributed among PG members; the public version should be out in the upcoming weeks.</p>	
<p>2. Facilitating sharing of audit approaches and experiences on above mentioned topics</p>	<p>The first meetings provide a good start for PG's upcoming work.</p>	<p>Members of the PG</p>	<p>The Review prepared by IEEP will be presented to the PG in February 2021, and a workshop testing on different methods will be held in March 2021.</p>	<p>Partially achieved</p>
<p>3. Providing a platform for comparable/similar audit(s) on the topic</p>	<p>The first meetings provide a good start for PG's upcoming work.</p>	<p>Members of the PG</p>		<p>Partially achieved</p>

4. Conducting a compilation of lessons learned	The final compilation of lessons learned is scheduled to be published in September 2022.	Members of the PG	-	Work in Progress
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Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
<p>To continue the monitoring of Emerging Issues also now after the SAI Finland's Governing Board term and the ownership of this portfolio comes to its end.</p> <p>To continue the work with emerging issues; to proceed to a more concrete steps now after work has started and the issues have been raised.</p> <p>Actively participate and share best practises and continue the cooperation with the INTOSAI bodies involved with monitoring emerging issues (the SCEI cooperation together with the EUROSAI Secretariat).</p>	<p>The continuation of the portfolio, the question if another GB member would be willing to continue with the work as SAI Finland is leaving the GB after completing its mandate.</p>
<p>Contact person(s): Outi Jurkkola, International Relations Adviser, National Audit Office of Finland</p>	

Annex 2: List of Training Events (May 2017- April 2021)



List of EUROSAI Training Events 2017 – 2021

	WG/TF/SAI	Topic	Date	Place
1	SAI Estonia	3rd Young EUROSAI (YES) Conference	11 – 14 September 2017	Estonia, Tallinn
2	TFMA	Seminar on Municipality Audit	5 - 6 October 2017	Latvia, Riga
3	WGEA	Training Seminar on Environmental Data and Information Systems;	17 October 2017	Albania, Tirana
4	SAI of the Czech Republic	Seminar aimed at exchange of experience in performing cooperative audits	13 – 15 November 2017	Czech Republic, Prague
5	WGAFADC	Seminar on “Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods”	29 – 30 March 2018	Republic of Moldova, Chisinau
6	ITWG	Seminar “Control Environment: e-Estonia”	11 April 2018	Estonia, Tallinn
7	WGEA	Spring Session on Environmental Governance	26 – 27 April 2018	Finland, Helsinki
8	WGEA	EUROSAI WGEA MOOC Introduction to environmental auditing in the public sector	10 September – 7 October 2018	Online
9	WGEA	Training Seminar on Auditing Climate Change	25 September 2018	Slovak Republic, Bratislava

10	Poland	Audit Methodology Meeting	16 – 17 October 2018	Warsaw, Poland
11	TFMA	Seminar of the EUROSAI TFMA	5 – 6 November 2018	Serbia, Belgrade
12	SAI United Kingdom	Investigations Seminar	14 – 15 November 2018	United Kingdom, London
13	SAI Finland	EUROSAI Emerging Issues Workshop	20 – 22 November 2018	Turkey, Istanbul
14	Project Group	EUROSAI Project Group on "Social utilisation and transparency of public sector audits"	7 – 8 February 2019	Budapest, Hungary
15	SG2	EUROSAI Peer-to-Peer Capacity Building Workshop	12 – 14 February 2019	The Netherlands
16	EUROSAI ASOSAI	III EUROSAI - ASOSAI Joint Conference "Emerging issues and emergency situations"	10 – 14 March 2019	Israel, Jerusalem
17	ITWG	IT Self-Assessment ITSA Workshop	19 – 20 March 2019	Bern, Switzerland
18	WGAFADC	Seminar of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes on the topic "Transboundary movement of hazardous wastes: problem, consequences and challenges"	24 April 2019	Albania, Tirana
19	WGAFADC	5th Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes	25 April 2019	Albania, Tirana
20	WGEA	Spring Session (topic will be connected to waste issues)	7 – 8 May 2019	Cyprus, Kalopanayiotis
21	TFMA	IntoSAINT Training Course for Moderators	15 – 19 July 2019	Serbia, Belgrade
22	TFMA	3 rd Seminar of the TFMA	10 – 11 October 2019	Portugal, Lisbon
23	WGIT	Workshop on the CUBE (Control Space of E-government) and the Active IT Audit Manual	14 – 16 October 2019	Slovak Republic, Bratislava

24	WGEA	Conference on Biodiversity	22 October 2019	Luxembourg
25	United Kingdom	4 th Young EUROSAI (YES) Conference	4 -7 November 2019	United Kingdom, London
26	SAI Portugal (EUROSAI AFROSAI)	Seminar on SDGs (EUROSAI AFROSAI)	22 November 2019	Portugal, Lisbon
27	WGEA	EUROSAI WGEA MOOC Introduction to Environmental Auditing in the Public Sector	January 2020	Online
28	WGEA	EUROSAI WGEA MOOC Auditing Environmental Impacts of Infrastructure	February – March 2020	Online
29	ITWG	IT Self-Assessment (ITSA) and IT Audit Self-Assessment (ITASA) Workshops	03 – 04 March 2020	Bern, Switzerland
30	WGEA	EUROSAI WGEA Spring Session “Sustainable Energy” (e-seminar hosted by the Chair of WGEA)	7 – 8 April 2020	Online
31	The Netherlands	EUROSAI-ECIIA joint webinar "The Impact of COVID-19 for internal auditors in the Public Sector"	13 May 2020	Online
32	Finland	Meeting: EUROSAI Auditing the Response to the Covid-19 Global Pandemic Webinar (for the Heads of SAIs)	4 June 2020	Online
33	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Webinar	4 June 2020	Online
34	Project Group	EUROSAI COVID PG Roundtable 1	16 June 2020	Online
35	Project Group	EUROSAI COVID PG Roundtable 2	17 June 2020	Online
36	Project Group	EUROSAI COVID PG Roundtable 3	17 June 2020	Online
37	Project Group	EUROSAI COVID PG Roundtable 4	23 June 2020	Online
38	Project Group	EUROSAI COVID PG Roundtable 5	23 June 2020	Online

39	Project Group	EUROSAI COVID PG Roundtable 6	24 June 2020	Online
40	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic – Webinar - Experiences from the Roundtables Webinar	2 July 2020	Online
41	SG1	EUROSAI Investigations Webinar	16 July 2020	Online
42	EUROSAI-OLACEFS	IX EUROSAI-OLACEFS Joint Conference	9 – 11 September 2020	Hungary, Budapest Online
43	Portfolio	EUROSAI-ECIIA joint webinar	30 September 2020	Online
44	Project Group	Project Group on “Preparing for future risks and climate crisis: Time for audit to take a long-term view?”: Informative e-session	9 November 2020	Online
45	ITWG	e-Seminar of the EUROSAI Working Group on Information Technologies (ITWG) on the topic “SAIs and the digital turn: Developing IT skills and IT audit capacity”.	12 November 2020	Online
46	TFMA	4 th Seminar of the EUROSAI TFMA	19 November 2020	Online
47	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Workstream D1: Health and social care	19 November 2020	Online
48	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Workstream B2: Developing Audit Programmes	23 November 2020	Online
49	WGAFADC	Seminar of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes on the topic “Prevention of	25 November 2020	Online

		man-made disasters: three steps in the future”		
50	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Workstream D2: Wider Emergency Response	30 November 2020	Online
51	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Workstream C2: Financial Audit	7 December 2020	Online
52	SG1	EUROSAI Investigations Webinar II	8 December 2020	Online
53	Portfolio	EUROSAI-ECIIA joint webinar Non-financial and Integrated Reporting in the Public Sector	28 January 2021	Online
54	Project Group	Project Group on Auditing the Response to the Covid-19 pandemic - Workstream D1: Health and social care	11 February 2021	Online

Congress

2021			
EUROSAI	XI Congress EUROSAI	14-15 April 2021	Online

Key:

Seminar.....green

Session.....yellow ochre

MOOCorange

Conferencered

Workshop/Workstream.....light blue

Congress.....dark blue

Online.....pink

Annex 3: Detailed List of Project Groups approved by CT

1. Terms of Reference for the Project Group on “EUROSAI Regulations” led by SAI Spain
2. Terms of Reference for EUROSAI Methodology Meeting organized by SAI Poland in October 2018 in Warsaw.
3. Terms of Reference for the event on EUROSAI Emerging Issues Workshop organized by SAI Finland in November 2018 in Istanbul.
4. Terms of Reference for Project Group on “Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework” led by SAI Turkey
5. Terms of Reference for the EUROSAI Project Group on “Innovations in EUROSAI” led by SAI of Germany
6. Terms of Reference for the EUROSAI Project Group on “Role of SAIs in Spreading Integrity Culture” led by SAI Hungary
7. Terms of Reference for the EUROSAI Project Group on the “Introduction of reactive and rapid audit reporting” led by NAO
8. Terms of Reference for the EUROSAI Project Group on “Follow-up of the implementation of audit recommendations” led by SAI Belgium
9. Terms of Reference for the EUROSAI Project Group on “Quality management” led by SAI Hungary
10. Terms of Reference for the joint EUROSAI-ECIIA Project Group on “Integrated Reporting” led by The Netherland Court of Audit
11. Terms of Reference for the EUROSAI Project Group “Coordinated Audit on E-commerce” co-led by SAIs of Czech Republic and Germany
12. Terms of Reference for the EUROSAI Project Group to establish a steering committee for the IV Young EUROSAI (YES) conference led by UK NAO
13. Terms of Reference for the EUROSAI Project Group on “Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging Members’ Participation” led by SAI Turkey

14. Terms of Reference for the EUROSAI Project Group on “Workforce 2030 - Challenges and Opportunities” led by SAI Israel
15. Terms of Reference for the EUROSAI Project Group on Auditing the response to the COVID-19 pandemic co-led by SAI UK and SAI Finland
16. ToR of the Project Group on “Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View” co-led by European Court of Auditors (Chair) and SAI Finland (Vice-chair)
17. Terms of Reference for EUROSAI internship and secondment programme initiated by SAI Poland
18. Terms of Reference for EUROSAI Project Group on Investigations led by SAI the Netherlands

Annex 4: List of Financial Requests approved by CT and GB³ (2018-2021)

1. Subsidy granted of € 6,550 to the SAI of Slovak Republic for financing the 16th EUROSAI WGEA Annual Meeting and Training Seminar (Bratislava, from 25 to 28 September 2018). The subsidy was approved at the 49th GB Meeting. The amount finally justified and paid was 6,502.99€.
2. Subsidy granted of € 4,540 to the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, to be paid to the SAI of Moldova, for financing the organization of the IVth Meeting of the Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and the Seminar on “Practice of using the International of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods” (Chisinau, Moldova, 29 and 30 March 2018). The subsidy was approved at the 49th GB Meeting. The amount finally justified and paid was 3,274.49€.
3. Subsidy granted of € 5,749 to SAI Turkey to organise the Off-site of the EUROSAI GB Members: Governing as a Team for the Future and EUROSAI Emerging Issues Workshop (November 2018).
4. Subsidy granted of € 3,700 to SAI Albania to organise V Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes in Tirana, Albania (24-25 April 2019)
5. Subsidy granted of €7,103.02 to SAI Israel to organise III EUROSAI-ASOSAI Joint Conference in Jerusalem, Israel (10-14 March 2019)
6. Subsidy granted of €2,343 to SAI Malta to organise 13 EUROSAI IT Working Group Meeting in Malta (4-5 April 2019)
7. Subsidy granted of €9,537.83 to SAI Latvia to organise 50 Meeting of the EUROSAI Governing Board and the Meeting of the Coordination Team in Jūrmala, Latvia (11-13 June 2019). The amount finally justified and paid was 5,489.17€.
8. Subsidy granted of €2,200 to ECA for Booklets for the 17 Annual Meeting of the EUROSAI Working Group on Environmental Audit held in Luxembourg (22-24 October 2019). The amount finally justified and paid was 410,00€.
9. Subsidy granted of € 9,636 to SAI of Estonia for the e-Seminar "SAIs and the digital turn: Developing IT-skills and IT-audit capacity" of the EUROSAI IT WG to cover expenses related to the technical solution of the e-Seminar (12 November 2020).

³ The delegation of the approval of subsidies to the GB was effective after the 49 GB meeting in March 2018 in Poland.

Annex 5: Proposed update of the ESP 2017-2024 and its annex Memorandum on enhanced EUROSAI structure & governance

These updates are delivered separately, not as the annex of this Report.