EUR●SAI

GOAL TEAM 4: GOVERNANCE & COMMUNICATION

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EUROSAI Strategic Plan 2011-2017

Doc. GT4/19

Overall Progress report to GB
for the period
June 2014 – March 2015

March 2015

Goal Team Chair

Netherlands

Goal Team Members:

Czech Republic, *Chair of Goal Team 3*

France, *Chair of Goal Team 1 (till 19 June 2014)*

Hungary, *Chair of Goal Team 1 (from 19 June 2014)*

Germany, *Chair of Goal Team 2*

Netherlands, *Incoming EUROSAI Presidency (from 16 June 2014 President)*

Poland, *Outgoing EUROSAI Presidency (till 16 June 2014)*

Spain, *EUROSAI Secretariat*

Turkey, *Incoming EUROSAI Presidency (from 19 June 2014)*

Invited Experts:

Denmark *(until the IX EUROSAI Congress)*

United Kingdom

Poland *(from IX EUROSAI Congress)*

INTOSAI Director of Strategic Planning

INTOSAI Secretariat

Date of approval by Goal Team: March 4, 2015

Date of submission/circularisation:

GT4 Overall Progress Report
Period: June 2014 - March 2015

a. Implementation of GT's Operational Plans

(PMRR, 44: *The report will compare the tasks performed by the Goal Teams in the reporting period with those included in the Operational Plans for the same period*)

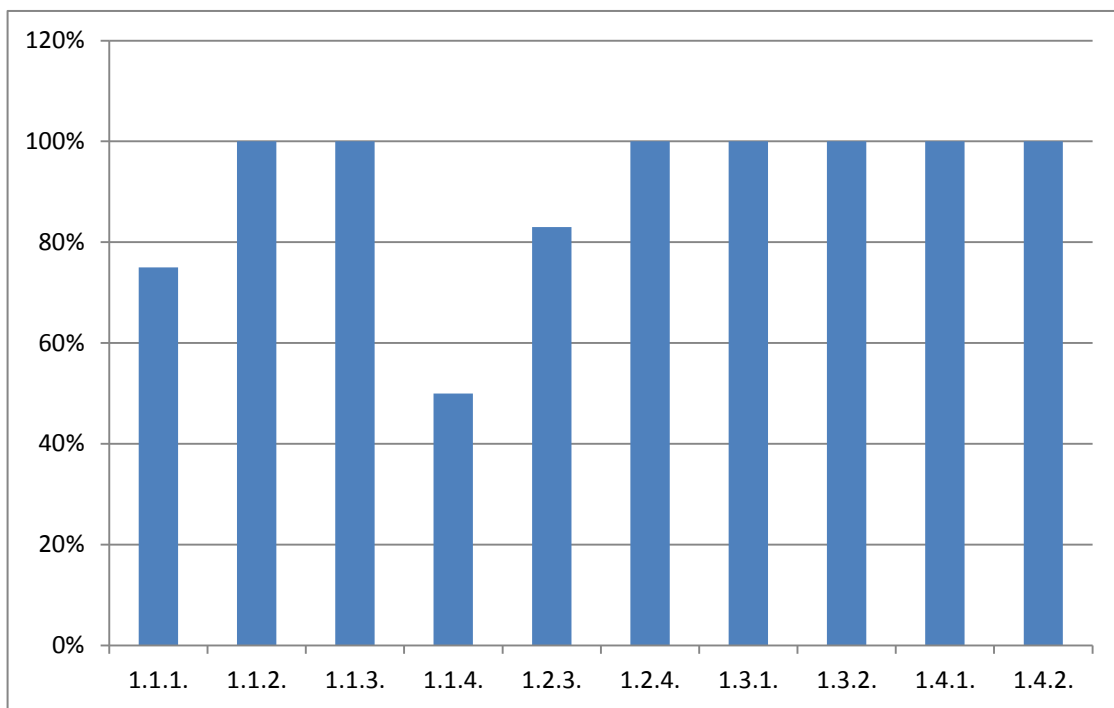| **92 % of activities executed as planned**	**92%** of the activities **planned to be executed during the current reporting** period were executed as planned[1].

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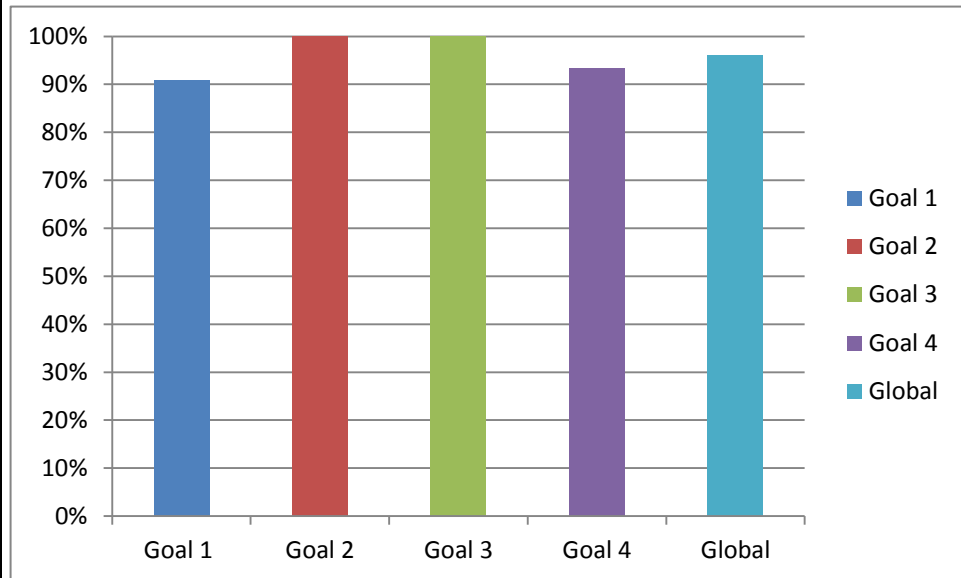
[1] To calculate the global percentage, we proceeded as follows: after having calculated the execution average within each Strategic Goal, it was then applied for each of them a factor of ¼ - assuming equal weight of each Goal; finally, the four weighted average values were all added up, i.e.:
$$\sum_{i=1}^{n} 1/4 \times mean_i, i = 1,2,\dots,4.$$

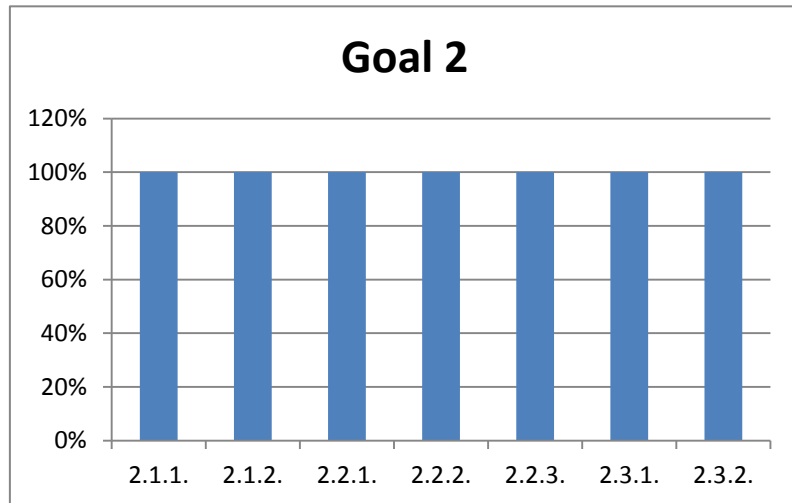|	
GOAL 1 **91 % of activities executed as planned**	**Goal 1** (Number of key activities/projects: **10**) In **Goal 1**, most activities were **fully executed** Tasks 1.2.1. (Identify capacity building needs of EUROSAI members) and 1.2.2. (Identify groups of SAIs which share interest in specific aspects of capacity building) are not included in the diagram, as these tasks will very likely be deleted.

Goal 2

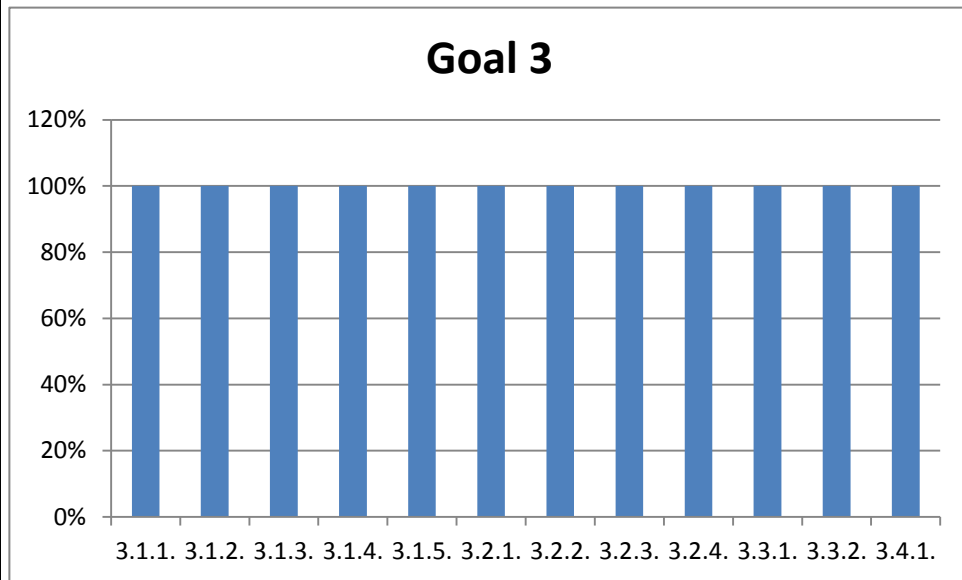**100 % of activities executed as planned**

Goal 2

(Number of key activities/projects: **7**)

In **Goal 2**, all activities were **fully executed according to plan**

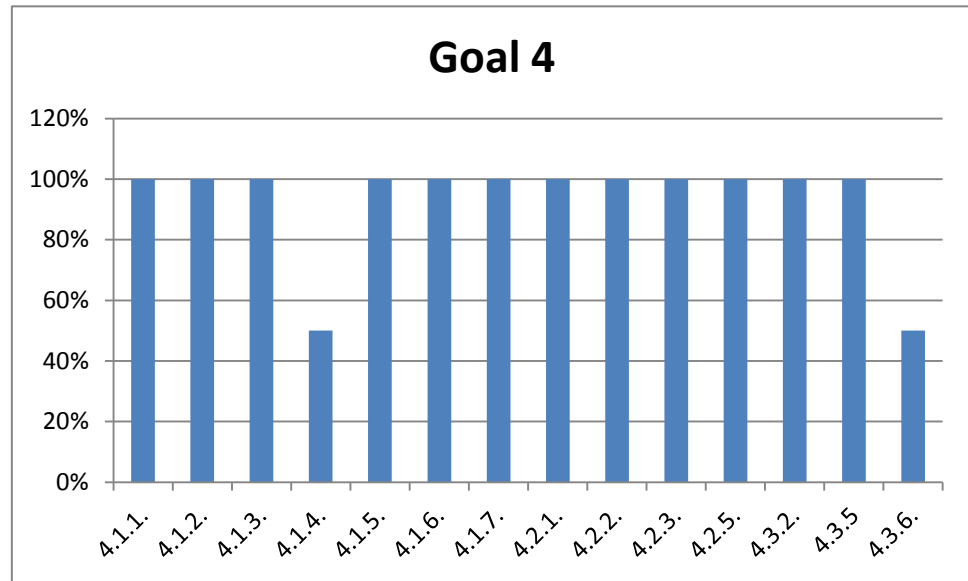|	
Goal 3 **100% of activities executed as planned**	# Goal 3 (graph: bars at 100% for categories 3.1.1., 3.1.2., 3.1.3., 3.1.4., 3.1.5., 3.2.1., 3.2.2., 3.2.3., 3.2.4., 3.3.1., 3.3.2., 3.4.1.; y-axis 0% to 120%) (Number of key activities/projects: **12**) In **Goal 3**, all activities were **fully executed** as planned

Goal 4 **93 % of activities executed as planned**	## Goal 4 (Number of key activities/projects: **15**) In **Goal 4**, all activities were **fully executed** as planned, except activities 4.1.4 and 4.3.6. The activities with a **lower percentage of execution** are: **4.1.4.** Identify value and benefits of interaction within INTOSAI by: • Extracting examples from Goal Team reports • Analyzing and highlighting the benefits to EUROSAI from these interactions (e.g. added value from broader based knowledge sharing, building on best practice cases to enhance EUROSAI effectiveness and reduce potential duplication of work) (cf. 4.3.5) **4.3.6.** Encourage the organization of EUROSAI events in a sustainable way, including the promotion of online tools/internet conference tools ### Justification: The activities with lower execution, mentioned above, are so-called 'permanent watch' activities. There has been action undertaken with regard to these activities, but considering the permanent character, Goal Team 4 has not classified the activities as 100% executed according to plan.

b. Overall status of the implementation of the Strategic Plan

(PMRR, 49 and 50: *The performance of EUROSAI bodies in achieving the four strategic goals will be assessed against the outcomes and performance measures set in the Strategic Plan*)

b.1. Outcomes achieved[2]

46% of the outcomes are completed or in the process of being achieved	The reviewed EUROSAI Strategic Plan establishes **81 outcomes** to be achieved until 2017: • **Goal 1**: **22** outcomes • **Goal 2**: **13** outcomes • **Goal 3**: **15** outcomes • **Goal 4**: **31** outcomes After four years of implementation of the Strategic Plan, **25%** of the outcomes established (20) are already completed and **21%** of them (17) are partially completed. **9%** of the outcomes (7) have not yet started to be implemented. **46%** of the outcomes have a permanent character.
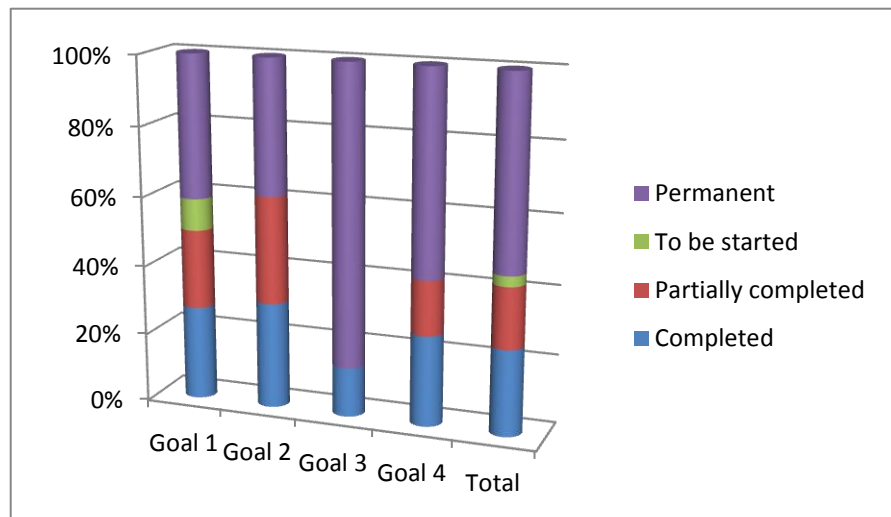
	Goal 1	Goal 2	Goal 3	Goal 4	Total
Completed	6	4	2	8	20
Partially completed	5	4	1	7	17
To be started	2	0	0	5	7
Permanent	9	5	12	11	37
TOTAL	**22**	**13**	**15**	**31**	**81**

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[2] To calculate the percentages, we considered the performed results described in the "*Annex to the overall progress report*" against the respective expected outcomes and classified each expected outcome in one of the following situations: "completed", "partially completed" or "not yet started". The permanent watch activities were classified as 'permanent'.

b.2. Status of the implementation strategies

⬤ The execution of the strategy has so far produced the intended results in schedule

⬤ The execution of the strategy has not yet produced the planned results and is a bit late, but its success is not compromised

⬤ The execution of the activity/project is compromised in its results and/or time

Strategic Goal	Implementation Strategies	Overall Status
1- CAPACITY BUILDING **Facilitate the development and the strengthening of institutional capacity of EUROSAI members**	1.1.Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	🟡
	1.2.Establish the operational framework for facilitating capacity building development	🟢
	1.3. - Facilitate and support the development of strategies for capacity building at SAI level	🟢
	1.4. Take active steps to strengthen and support SAI independence	🟢
2- PROFESSIONAL STANDARDS **Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.**	2.1.Raise awareness of the ISSAI and INTOSAI GOV	🟢
	2.2 - Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	🟢
	2.3Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	🟢
3- KNOWLEDGE SHARING **Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners.**	3.1.Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation	🟢
	3.2.Enhance audit cooperation within EUROSAI	🟢
	3.3 Enhance cooperation within INTOSAI	🟢
	3.4 Enhance cooperation with external partners	🟢
4- GOVERNANCE AND COMMUNICATION **Manage EUROSAI in accordance with the principles of good governance and effective communication.**	4.1.Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals	🟢
	4.2Strengthen EUROSAI's capacity to achieve its strategic goals	🟢
	4.3Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals	🟡

Cross cutting issues	
Training	In the period from 01/2014 to 01/2015[3], 8 events, counting training, workshops and meetings with experience sharing content were held, organized by *Goal Team 1, Goal Team 2, Goal Team 3, Working Group for Environmental Auditing, Working Group on Information and Technology, Working Group on the Audit of Funds Allocated to Disasters and Catastrophes Task Force on Audit & Ethics* and individual SAI. The events were hosted by 7 SAIs – Portugal, Germany, Poland, Hungary, Lithuania and the Czech Republic. More than **540 participants** from, at least, **43 European SAI** and **24 INTOSAI's SAI**, participated in seminars. The questionnaire on training needs for the period 2014-2016 was evaluated. The EUROSAI's SAI in their answers selected most important training topics; they preferred mostly training focused on performance audits. Other frequently mentioned topics were quality control and quality assurance, software tools, techniques in auditing, audit sampling and data mining, INTOSAI standards, fraud and corruption, EU Funds, internal control and internal audit. According to the questionnaire, five SAIs were interested in organizing and hosting training events. The SAI also gave information about their experts and the list of EUROSAI training experts was created and published on EUROSAI website. The EUROSAI experts were also included in the INTOSAI database of training experts. So far, 6 training events are planned for 2015, 2016 and 2017 in EUROSAI, as follows: - WGIT: IT Self-Assessment ITSA workshop (2015) - WGIT: IT Self-Assessment (ITASA) workshop (2015) - WGEA: Spring Session on Auditing Energy Issues (2015) - WGEA: Seminar on Auditing Environmental Impacts of Agriculture (2015) - Lithuania: Audit of EU funds (2016) - GT2/GT3: Implementation of the ISSAI 300 (2017)
Surveys	There will be a survey on the EUROSAI magazine in the upcoming period. Also, the Secretariat is exploring the different options for a survey tool for the EUROSAI community.
Funding from the EUROSAI budget	The Chair of the Working Group on the Audit of Funds Allocated to Disasters and Catastrophes Task Force presented a funding request that will be further examined and informed by GT3, GT4 and the Secretariat. That funding will be submitted to the GB for approval by written procedure. The Secretariat observed that there was a low percentage of SAI that applied for funding in recent years and investigated the reasons behind this. The main explanation is that SAI usually use their own facilities, so the costs they incur in are hospitability expenses (not covered by the EUROSAI budget) and if they have other expenses they are usually too modest to undertake the effort to request and justify for fund transfers.

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[3] This is not the official reporting period for the overall progress report, but it is the reporting period of the report on EUROSAI training events of Goal Team 3, which is the basis for the information reported in this overall progress report about training activities

External funding	There has not been any external funding in the reporting period.
EUROSAI website and collaboration platform	The website was increasingly used either to update published information (e.g. lists of surveys and training events, Summaries of Agreements of GT's meetings, Operational Plans, etc.). It was also used as the main information source of EUROSAI's documents (ESP, Statutes, etc.) and/or to follow the results of the activities of the Goal Teams. New developments on the website were: piloting the Data Bases on audits and products by GT3 and the Secretariat.
Sustainability	The Goal Teams have worked primarily via e-mail, and organized video conferences instead of physical meetings. Also, all GT4 publications are and will be electronically delivered.
Interaction with INTOSAI groups	Interactions are in place with INTOSAI Director for Strategic Planning, INTOSAI Secretariat, CBC, PSC and IDI.
Cooperation with other organizations or partners	- IDI has participated in GT1 meetings as an invited expert - Representatives of GT1 participated in IDI's prioritization meeting (December 2014) - Discussions have been promoted in order to foster cooperation - Cooperation with ECIIA (agreement on cooperation activities, set-up of "Cooperation committee" to implement cooperation)
Publications	EUROSAI Magazine: Contribution to issue number 20

Conclusions/Outlook

- The implementation of the EUROSAI Strategic Plan is producing, or in the process of producing, most of the planned results

- For the following period, the most important issues to be dealt with are:
  - Followed the GB decision on the independent evaluation of EUROSAI
  - Activities related to the new EUROSAI Strategic Plan 2017-2023
  - Expanding our knowledge and focusing on good practices of the international activity of SAI for dissemination
  - Follow the process to improve INTOSAI's standard setting
  - Give input for the revision of INTOSAI GOV 9150
  - Update the list of experts for advice and training
  - The implementation and use of a communication platform (for continued discussion and implementation)
  - Find out whether the EUROSAI organization can be more effective when we work in another way (more e-meetings; identification of e-learning opportunities; etc.)
  - Work on different scenarios to support the Secretariat
  - Drafting and conducting a survey on the EUROSAI Magazine

Decisions required from the GB

For approval:

- Concept note for the evaluation of EUROSAI
- Decision on 2 phase plan and set up of phase 1 (self-assessment) as described in the concept note;
- The organisation of the training events planned by the Goal Teams, Working Groups and Task Forces
- Proposal for the independent evaluation of EUROSAI: decision on 2 phase plan and set up of phase 1 (self-assessment) as described in the concept note

For acknowledgment:

- Goal Teams 1-4 annual reports and operational plan updates
- Overall Progress Report on the implementation of the EUROSAI Strategic Plan
- GT4 1st draft report on the testing of the online communication platform to the Governing Board 1st Report on the strategy for 2017 onwards (roadmap)

Annex to the overall progress report

Overall assessment of the results achieved

(June 2014 – March 2015)

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
1.CAPACITY BUILDING	**1.1.** **Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building**	1.1.1.	• Creation and promotion of the database with CB relevant information • Development of a warning system to identify new documents	• First draft completed in March 2013 • Comments from all GTs, IDI and CBC (INTOSAI) collected in June 2013 • Assessment of the database in November 2013 • Role of GT1 is completed • Database sent to GT3 to be included in a EUROSAI database of products	
		1.1.2	• Permanent liaison with IDI for supporting eligible members within the framework of the Global Call of Proposals (GCP) • Number of Seminars organized by IDI for non-eligible SAIs on a cost-recovery basis	• Permanent liaison with IDI and INTOSAI donors to identify funding possibilities • Liaison with IDI in order to support eligible members within the framework of the GCP (eg Spain in Nov 2013)	• Keeping touch with IDI and INTOSAI Donors to identify financing possibilities (permanent watch; to be continued) • Promote the knowledge of IDI tools on Capacity development (permanent watch; to be continued)
		1.1.3.	• Capacity building strategies identified and drafted • Paper on EUROSAI success stories about capacity building • Dissemination to EUROSAI members underlining the existence, functioning and usefulness of the Hungarian database on best practices	• Paper on capacity building "*success stories*" in preparation	• Good practices of capacity building identified, booklet is published • Informing the EUROSAI members about the EUROSAI Electronic Good Practice Database on Audit Quality
		1.1.4.	• Regular reports on the interaction with INTOSAI CBC • Regular reports on PMF process and on how EUROSAI can specifically provide input into it	• Sweden, UK and France attended the (INTOSAI CBC) SAI Supply side seminar in 2012 • Report on the PMF process and on how EUROSAI can provide input into it (completed by Nov 2013) • Information on CB work made by AFROSAI-E (completed in March 2013) • AFROSAI-E invited in Nov 2013 but	• Monitoring the development of the PMF (permanent)

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
1.CAPACITY BUILDING				• unavailable • Report by France and UK on the SAI Supply side seminar	
	1.2. **Establish the operational framework for facilitating capacity building development**	**1.2.1**	• Identification of needs and gaps building on existing surveys of IDI and information to GT or bodies responsible for organizing training programs to address the needs	• Identification of capacity building needs and e-learning possibilities in progress	
		1.2.2.	• Building on the identified gaps and needs, propose a method for clubbing or associating similar capacity level providers or receivers in cooperation with IDI	• Identification of the EUROSAI CB needs and gaps made in task 1 database (draft paper presented by Georgia) • Decision to wait for the results of the Global survey of IDI	
		1.2.3.	• Collect information from SAIs about e-learning courses in which SAIs could participate and provide that information on the website • Ensure that EUROSAI website is permanently updated with all GT1 information (GT1 subsection, news and calendar)	• Report and assessment on identification of modules already existing on CB e-learning with SAIs, IDI and other partners (Nov 2013) • Contact with SAIs which could offer their e-learning courses to EUROSAI members	• Identify e-learnings modules within SAIs, IDI and other partners (completed for GT1 members and to be continued for EUROSAI community • Transmitting ideas on new website design to GT4 (permanent; watch to be continued) • Uploading GT1 information to EUROSAI website (permanent watch to be continued)
		1.2.4.	• Regular renewal and promotion of the innovation booklet • Follow-up on innovative ideas from the YES Congress and the 2014 The Hague Congress	• Survey on innovative initiatives conducted • Realisation by UK of the innovation booklet – translations into French German and Spanish (completed) and Russian (to come) • Dissemination via the website	• 2 volumes of innovation booklet were published (preparation of Volume 3 is under progress
	1.3. **Facilitate and support the**	**1.3.1**	• Collect information on training needs and ensure correct articulation with GT3, other GTs and EUROSAI bodies	• Liaison with GT3 on training needs established	• articulation with GT3 works on training needs (permanent; to be continued)

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Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
	development of strategies for capacity building at SAI level	1.3.2.	• Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI Members in cooperation with Subcommittee 2 of INTOSAI CBC • Regularly report to GT1 on progress made by CBC on that topic	• Peer review guide of INTOSAI has been disseminated to all EUROSAI members • GT1 is involved with INTOSAI CBC-SC3 work • Regular report on progress made by CBC-SC2 (permanent; to be continued)	
	1.4 Take active steps to strengthen and support SAI independence	1.4.1	• Questionnaire on independence and analysis of its findings • Report on the progress and relevance of the SAI PMF	• Presentation of the draft Independence questionnaire to be answered by all SAIs by the end of July 2013. (34 answers). • Presentation of the results and analysis published/disseminated in EUROSAI website/GT1's folder	
		1.4.2.	• Organization of a seminar on independence in 2014 • Dissemination of the UN General Assembly Resolution and of a specific EUROSAI booklet	• Workshop /Seminar about independence (Budapest, March 2014) • Support in the dissemination /implementation of the EUROSAI statement of independence of SAIs and the UN General assembly resolution • Booklet on the valuable diversity of SAIs models and independence: proposal on how to move forward	
2.PROFESSIONAL STANDARDS	2.1. Raise awareness of the ISSAI and INTOSAI Guidelines for Good Governance	2.1.1.	• ISSAI have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI • Translated ISSAI have been made available to EUROSAI members	• ISSAI and INTOSAI GOV have progressively been translated into Russian by the SAI of the Russian Federation • Survey on translation into other national languages • Result of survey: ISSAI translated into 16 national languages apart from the official EUROSAI languages • ISSAI and INTOSAI GOV are already available in English, French, German and Spanish on www.issai.org	• translated ISSAI are edited to prepare for publishing
		2.1.2.	• Regular "column" in Magazine/item on Website	• "ISSAI Spotlight" established in EUROSAI Magazine since issue • 18/2012 and an "ISSAI" quick link on the EUROSAI website	• ISSAI spotlight in EUROSAI magazine: Article on cooperation between SAIs and internal auditors • Information on GT2 progress in EUROSAI Magazine

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
2. PROFESSIONAL STANDARDS	2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	2.2.1.	• Needs have been identified • A priority list of implementation needs is available	• Needs of EUROSAI members in implementing the ISSAI identified	• Stocktaking of ISSAI implementation projects (permanent)
		2.2.2.	• Number of seminars/ percentage of EUROSAI members participating in seminars (> 50%) • Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance	• Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3i Programme) • Seminar on Improving Performance Audit in SAIs by using the Performance Audit Guidelines (ISSAI 300 and 3000-3999) • ISSAI related seminars organized by TF Audit&Ethics and TF Disasters and Catastrophes	• IDI ISSAI Implementation Initiative (3i Programme): 23 ISSAI facilitators certified • Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice
		2.2.3.	• Relevant professional materials related to the ISSAI framework have been disseminated	• "Relevant" professional material defined • Collection of material started • Links to material/bibliographies published on www.eurosai.org	• Ongoing collection of material
	2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	2.3.1.	• Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC • Adequate level of EUROSAI participation in PSC activities	• Contact persons from PSC and its sub-committees are members or invited experts of GT 2 • GT 2 chair participates in PSC steering committee meetings EUROSAI members participate in all PSC sub-committees and chair the PSC (Denmark), the Compliance audit sub-committee (Norway) and the Internal control sub-committee (Poland). • Editorial committee with participants from EUROSAI (SAIs of Belgium, Germany and Poland) and ECIIA established • Implementation document for INTOSAI GOV 9150 presented as a non-exhaustive, intermediate document to interested IX EUROSAI Congress participants	• Comments and suggestions on the INTOSAI PSC's Draft report on evaluation and recommendations to improve INTOSAI's standard setting
		2.3.2.	• Possible partner(s) identified • Cooperation agreement(s) in place • Appropriate joint project(s) identified and implemented		• Joint paper on the implementation of INTOSAI GOV 9150, presented at the EUROSAI Congress workshop "Working together: with other public sector auditors" • EUROSAI-ECIIA Cooperation committee established

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
					• Activities to cooperate with ECIIA agreed
3.KNOWLEDGE SHARING	**3.1. Enhance the use / implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation**	**3.1.1.**	• A database of audits conducted by the EUROSAI members in different fields has been established and is maintained	• existing databases within WGs and TFs identified • first draft of audit database designed	• final structure of audit database done • relation among the EUROSAI GT3 and databases of WGs, TFs and Committees set • contribution form to the database finalized • database launched • EUROSAI website FAQ on the databases
		3.1.2.	• A database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks has been established and is maintained	• existing products identified • first draft of product database designed •	• final structure of audit database done • rules how to contribute to the database set • database launched • EUROSAI website FAQ on the databases
3.KNOWLEDGE SHARING		**3.1.3.**	• Number of training events/knowledge sharing seminars carried out within EUROSAI	• survey on EUROSAI training needs drafted, launched and evaluated • SAIs which answered positively in the survey about organizing training activity were contacted • several training activities organized and evaluated •	• organization and evaluation of several training activities • list of EUROSAI training experts created • cooperation with INTOSAI CBC, Subcommittee 2 on INTOSAI database of experts
		3.1.4.	• Level of awareness of useable products (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate • Enhanced use of available tools for cooperation	• marketing tools of EUROSAI products identified	• several News on the EUROSAI website published • template presentation about EUROSAI drafted, distributed within EUROSAI members and available on EUROSAI website
		3.1.5	• Number of supporting activities	• number of supporting activities	• Number of supporting activities, especially ITSA and ITASA projects conducted by WGIT

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
	3.2. Enhance audit cooperation within EUROSAI	3.2.1.	• Updated list identifying areas for cooperative activities at regional and sub-regional levels	• survey on cooperative activities conducted	• cooperation with INTOSAI CBC Subcommittee established
		3.2.2.	• Updated list of SAIs requesting or volunteering for cooperative activities • Number of cooperative audits within EUROSAI	• several coordinated audits performed	• several coordinated audits performed
		3.2.3.	• Updated list of methods and tools to be used	• survey on internships and staff secondments conducted	• survey on internships and staff secondments evaluated
		3.2.4.	• Number of knowledge, good practice and guidance products	• number of knowledge, good practice and guidance products	• number of knowledge, good practice and guidance products, e.g. List of the leading and management attitudes and initiatives that are expected from SAI´S leaders to deal with ethics in their organizations drafted by TF A&E
3.KNOWLEDGE SHARING	3.3.Enhance cooperation within INTOSAI	3.3.1.	• Number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees	• number of cooperation projects/activities with INTOSAI bodies, working groups, tasks forces and/or committees	• number of cooperation projects/activities with INTOSAI bodies, working groups, tasks forces and/or committees, e.g. with INTOSAI WGEA, INTOSAI CBC, IDI
		3.3.2.	• Number of cooperation projects/activities with INTOSAI Regional Working Groups	• number of cooperation projects/activities with INTOSAI Regional Working Groups	• number of cooperation projects/activities with INTOSAI Regional Working Groups, e.g. with OLACEFS, ARABOSAI ASOSAI , AFROSAI, Contact Committee of the Heads of EU SAI
	3.4.Enhance cooperation with external partners	3.4.1.	• List of external partners in place • Number of cooperation activities with external partners	• number of cooperation activities with external partners	• number of cooperation activities with external partners, e.g. ECIIA, WGs and TF use individual external experts and researchers in their training activities
		4.1.1.	• Planning and reporting requirements have been defined and are complied with	• Planning, monitoring and reporting requirements have been defined and are complied with	

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
4. GOVERNANCE AND COMMUNICATION	**4.1. Ensure that EUROSAI has an organizational structure that best supports the achievement of the strategic goals**			• SP midterm review procedure was adopted and implemented	
		4.1.2.	• Agreement has been reached with Goal Teams on ToR and OPs	• GB approved Goal Teams' Operational Plans and ToR • GT4 agreed with Goal Teams their OPs updates	• GT1 -3 and GT4 agreed on OP's updates
		4.1.3.	• Material conclusions have been drawn from analysis of reports for Goals 1, 2, 3, 4, identifying progress, making proposals to address gaps or issues and providing report to GB	• Annual overall progress reports on the SP implementation presented • Midterm review report on the SP implementation presented • Cross cutting issues addressed: funding, training, cooperation, etc.	• Material conclusions have been drawn from analysis of reports. • 4th overall progress report on the ESP implementation prepared
		4.1.4.	• Value and benefits of interaction within INTOSAI have been identified • Support and/or recommendations are given	• Concrete opportunities and benefits have been identified and implemented regarding the interaction with the INTOSAI Secretariat, the INTOSAI Donor SC, the PSC and its Subcommittees, the CBC, IDI and some WGs	• Punctual opportunities identified
		4.1.5.	• Relevant external partnerships to be established identified and draft agreements proposed to the GB • Number of partnerships with external partners • Report on the results of the implementation of partnerships presented to the GB	•	
4. GOVERNANCE		4.1.6.	• Timely submission of recommended applications to the Governing Board • The Governing Board is provided with periodic summary reports of events carried out and proposed	• Financial applications requiring EUROSAI funding reviewed and submitted to GB approval • Information about training events from GTs, WGs/TFs was collected • Financial applications requiring EUROSAI funding reviewed and submitted to GB for approval • Item of EUROSAI website created	• Summary of training events carried out • EUROSAI Practical Guide on training events updated • A consolidated report on training events was drafted and included in the GT4 progress report presented to GB • Training section updated

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
AND COMMUNICATION		4.1.7.	• Timely and appropriate implementation of the strategic plan • Regular reporting to the GB on the issues addressed	• List of cross cutting issues was identified • Cross cutting issues began to be addressed: • Website related issues surveyed and addressed in the new website proposal • coordination of GT 1-4 surveys agreed • EUROSAI funding rules to be revised • external cooperation activities discussed and proposals being prepared • Training and sustainability issues to be dealt with by GT4 task groups • Surveys of GTs and their results coordinated; list published	• List of cross cutting issues updated • Updated list and analysis included in overall strategy report on systemic or recurring patterns, impacting effective delivery of SP
	4.2 Strengthen EUROSAI's capacity to achieve its strategic goals	4.2.1.	• Operational plans for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board • Periodic reports are presented by the teams to the Governing Board	• All Goal Teams prepared and updated their OPs and presented them to GB	• Report and proposals made to GB reflecting the analyses of annual progress reports from GT.
		4.2.2.	• A new Strategic Plan proposal to be presented to the GB and the 2017 EUROSAI Congress		• 1 report (roadmap) sent to GB
		4.2.3.	• New financial resources have been identified		• Funding principles and procedures of EUROSAI discussed by GT4 EUROSAI financial rules agreed by GT4 and submitted to GB • Financial applications submitted to Governing Board
		4.2.4.	• Practices and criteria identified and promoted		
		4.2.5.	• Report of the Secretary General to the Governing Board		• Work on different scenarios to support the Secretariat, e.g. with secondments
	4.3. Fostering effective internal and external communication to promote the accomplishment	4.3.1.	• The member SAIs' satisfaction level with communication mechanisms and tools currently used has been identified • Report to the Governing Board on the identification and assessment carried out	• Task group has made the identification of communication tools used and their assessment • Report was prepared, indicating the main assumptions of EUROSAI communication policy and areas to be improved • Survey was conducted to assess needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and	

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
	of EUROSAI's strategic goals			Goal Teams towards the EUROSAI website	
4.GOVERNANCE AND COMMUNICATION		4.3.2.	• A global internal and external communication policy for EUROSAI has been adopted by the 2014 Congress	• EUROSAI communication framework was prepared to be approved by the Congress	• 1st report on the testing of the online communication platform
		4.3.3	• Review EUROSAI website and its update protocols • Update EUROSAI website • Review EUROSAI Magazine • Coordinate EUROSAI databases access through the website • Progress report on implementing a global internal and external communication framework for EUROSAI available	• Website surveyed and evaluated, new website concept developed, report provided and approved by the GB, new website designed and implemented in all EUROSAI official languages(with all the intended changes and connections in place)	
		4.3.4.	• Report to the GB on the promotion initiatives taken		
		4.3.5.	• Report with listed contacts and activities (proposed)		
		4.3.6.	• Guidance on how to organize events in a sustainable way proposed • Internet conference tool available for EUROSAI • Report on the extent to which the tools are considered and applied presented to the GB	• GT4's 4th plenary meeting held by internet conference • Online discussion tools available in PLEIO • Sustainability checklist developed and incorporated in practical guide, 4.1.5. • GT4 special statement to encourage EUROSAI WGs and TFs to include in their annual reports information on tools to promote the EUROSAI value of "Sustainability and Respect for the Environment"	