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# EUROSAI Strategic Plan 2011-2017

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Doc. GT4/20

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Overall Progress report to GB  
for the period  
April 2015 – March 2016

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May 2016

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*Goal Team Chair*

**Netherlands**

*Goal Team Members:*

**Hungary**, *Chair of Goal Team 1*

**Czech Republic**, *Chair of Goal Team 3*

**Germany**, *Chair of Goal Team 2*

**Spain**, *EUROSAI Secretariat*

**Portugal**, *former EUROSAI Presidency*

**Turkey**, *Incoming EUROSAI Presidency*

*Invited Experts:*

**United Kingdom**

**Poland**

**INTOSAI Director of Strategic Planning**

*Date of approval by Goal Team: June 9, 2016*

*Date of submission/circularisation:*

## Conclusions/Outlook

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

For the following period, the most important issues to be dealt with are:

### GT1:

- Identifying and promoting IDI CB programmes of interest to our members (on cost recovery basis).
- Close cooperation with IDI for the drafting of the next IDI Global survey regarding needs and gaps of EUROSAI members.

### GT2:

- Russian ISSAI translations published step by step on the EUROSAI website (2.1.1)
- Overview on ISSAI related seminars organised by Goal Team 3 and EUROSAI Working Groups and Task Forces (2.2.2)
- Follow the process to improve INTOSAI's standard setting (2.3.1)
- Follow-up on revision of INTOSAI GOV 9140 and 9150 (2.3.1/2.3.2)
- Further information sharing through network of SAI-Internal Audit contact persons (2.3.2)
- Joint paper on public sector audit committees (2.3.2)
- Best practices document on national cooperation agreements (2.3.2)
- Organise a joint EUROSAI-ECIIA seminar (2.3.2)

### GT3:

- closely coordinate GT3 strategies and tasks with the WGs and TFs activities, because they are ex-officio members of the team and represent significant achievements in the field of Knowledge Sharing

### GT4:

- A final report on the testing of a collaboration platform.
- Continue to focus on solutions for the EUROSAI organisation to work more effective, using e-meetings and e-learning.
- Conducting Phase II of the independent evaluation, based on a concept note, once approved by the Governing Board.
- Further development of the EUROSAI Strategic Plan 2017 – 2023 and revision of the EUROSAI regulations if needed.
- GT4 will publish more news on the EUROSAI website on issues of interest (permanent).
- Final articulation of the databases on the EUROSAI website.
- Implement the new concept of the EUROSAI Magazine.

GT4 will continue to identify and consider horizontal issues as they arise.

## Decisions required from the GB

The Goal Teams require the followings decisions from the Governing Board.

### **For approval:**

GT1: none

GT2: The organisation of a joint EUROSAT-ECIIA seminar (2.3.2)

GT3: approval of a new member of GT3 – SAI of Turkey

GT4:

- Proposal with recommendations on the EUROSAT Magazine's improvement and promotion
- Recommendations on financial requests
- EUROSAT Financial Rules amendments
- Options for use of the EUROSAT Welfare fund
- Testing the INTOSAT KSC-IDI Community portal for as a EUROSAT online collaboration tool

### **For acknowledgment:**

- Goal Teams 1-4 annual reports and operational plan updates
- Overall Progress Report on the implementation of the EUROSAT Strategic Plan
- Report on the testing of a collaboration platform

For discussion:

- Preliminary Report on phase I of the independent evaluation of EUROSAT
- Proposal (concept note) for phase II of the independent evaluation
  
- Discussion paper for the EUROSAT Strategic Plan 2017 – 2023 (prepared by the Presidency, not verified yet by GT4)

## GT4 Overall Progress Report Period: April 2015 - April 2016

### Overall status of the implementation of the Strategic Plan



*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*

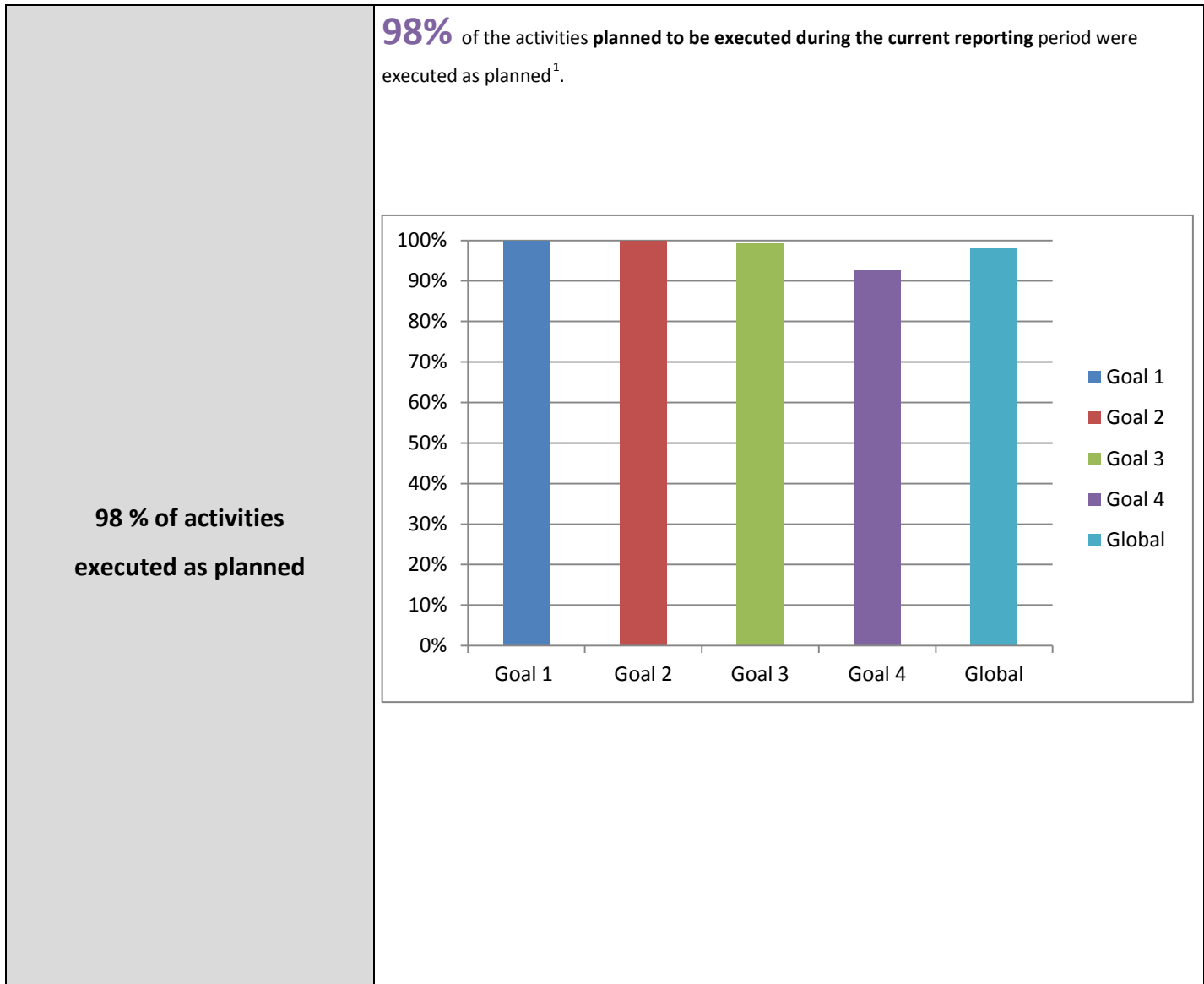


*The execution of the activity/project is compromised in its results and/or time*

Strategic Goal	Implementation Strategies	Overall Status
<b>1- CAPACITY BUILDING</b> 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	
<b>2- PROFESSIONAL STANDARDS</b> 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	
	2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	
<b>3- KNOWLEDGE SHARING</b> 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	
<b>4- GOVERNANCE AND COMMUNICATION</b> 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	
	4.2. Strengthen EUROSAI's capacity to achieve its strategic goals	
	4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals	

### Implementation of GT's Operational Plans

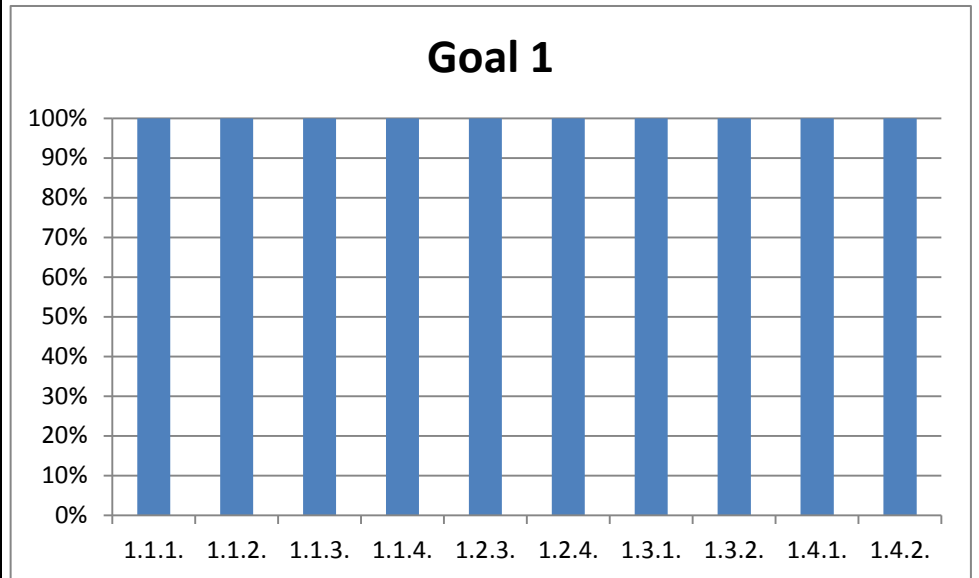
(PMRR, 44: The report will compare the tasks performed by the Goal Teams in the reporting period with those included in the Operational Plans for the same period)



<sup>1</sup> 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

**100 % of activities  
executed as planned**



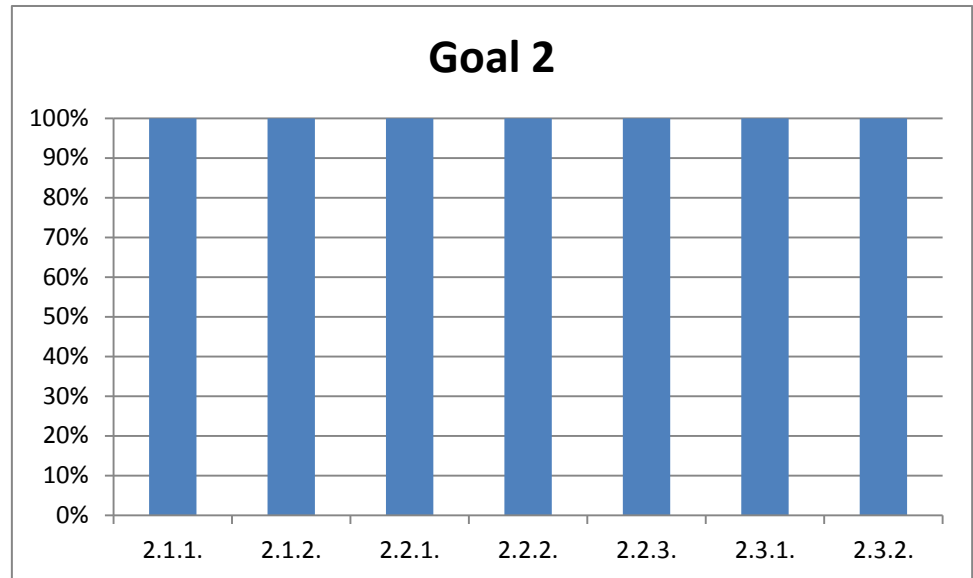
(Number of key activities/projects: **10**)

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



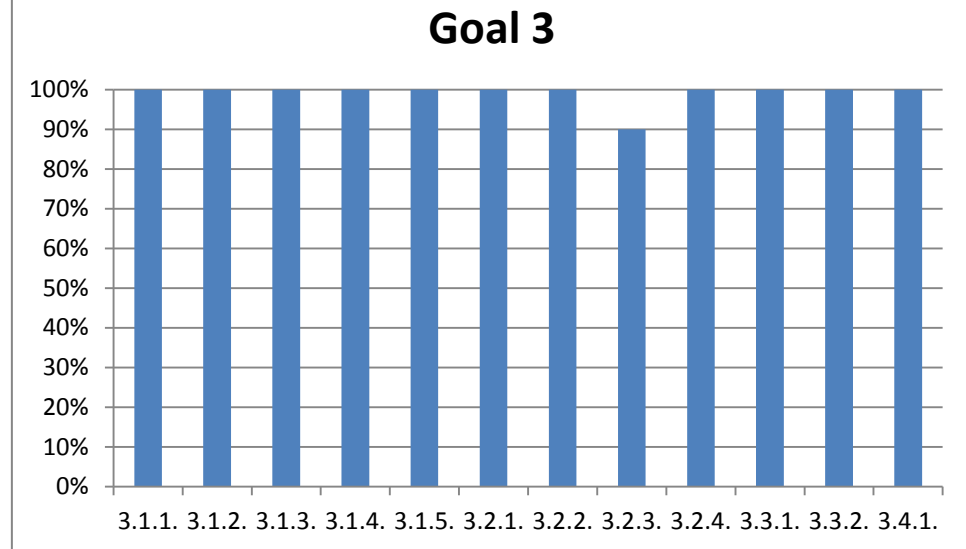
(Number of key activities/projects: 7)

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



### Goal 3

99% of activities  
executed as  
planned



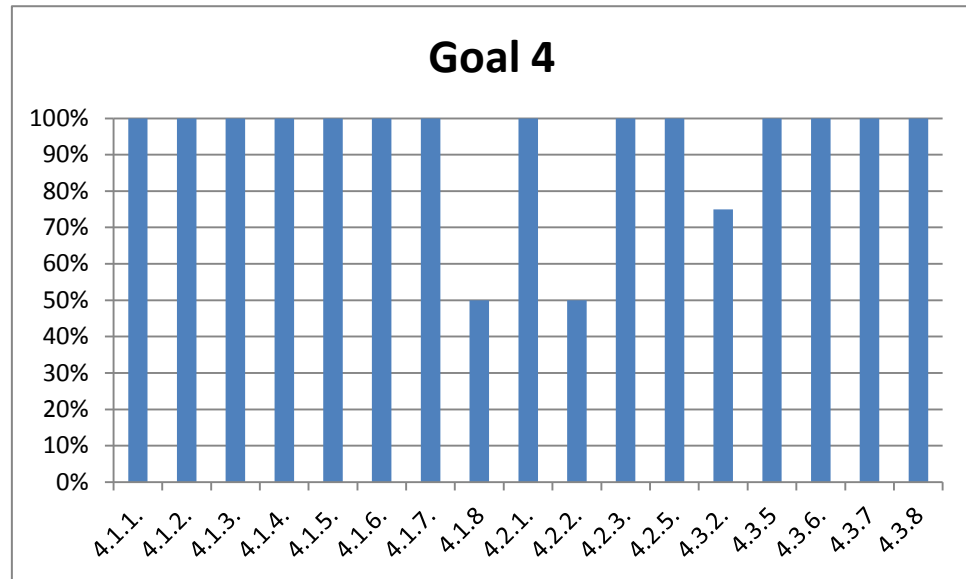
(Number of key activities/projects: **12**)

In **Goal 3**, all activities were **fully executed** as planned, except activity 3.2.3 Support internships and staff secondments among EUROSAI members SAIs.

Justification: It emerged that more time for consultations and research with regard to the booklet on EUROSAI – SAI’s experience, good practices and success stories concerning internships and staff secondments is needed. Additionally, at the GT4 meeting held in April 2016, on the occasion of the discussion on the EUROSAI budget, it occurred that there might be a possibility to fund secondments programme by EUROSAI. That also requires more investigation.

## Goal 4

93 % of activities  
executed as  
planned



(Number of key activities/projects: 17)

In **Goal 4**, not all activities were **fully executed** as planned.

4.1.8 concerns the evaluation of EUROSAI. At the moment of reporting there is a provisional report available and not a full report. The activity has been set at 50% as the second phase of the evaluation still needs to start.

4.2.2 on the development of the EUROSAI strategic plan 2017 – 2023 is behind schedule. The activity completion level has been set at 50%.

A proposal has been prepared for the GB for a pilot using the INTOSAI KSC – IDI community portal as an online learning and communication tool (4.3.2).

Also two new tasks have been added. 4.3.7 *Based on the reports prepared under 4.1.4 identify potential for reverse-benefit to wider SAI communities (i.e. where EUROSAI can take a lead and where EUROSAI products and activities can be promoted within INTOSAI or in other forms, such as executive summaries of EUROSAI documents for the INTOSAI Website)* and 4.3.8. *Encourage the organisation of EUROSAI events in a sustainable way.* Both are on schedule.

## Main results achieved

In the reporting period the Goal Teams have reached the following results.

### GT1:

- SAI of Hungary held 2 meetings (October 2015, April 2016).
- Operational plan reviewed by exchange of emails and discussions during the meeting (task 18 - Open data re-categorized, some tasks are merged).
- GT1 Chair (SAI of Hungary) attended the INTOSAI Capacity Building committee (CBC) meeting in Sweden, in September 2015. Chair of GT1 presented the database of relevant information on new professional developments. Representatives of GT1 participated in workshop on INTOSAI Competency Framework for auditors (June 2015).
- Members conducted stocktaking exercises to collect the members' ideas on the future strategic planning of EUROSAI for the period 2017 - 2023. On behalf of GT1 members, chair presented the outcomes as common opinion on this issue.
- Innovation Volume III (available in the EUROSAI website). Volume IV in progress.
- Analysis of the EUROSAI members' answers to the IDI Global survey

### GT2:

- 11 ISSAI translated into Russian (2.1.1)
- ISSAI spotlight in EUROSAI Magazine: Article on the Revision of ISSAI 30 in Issue No 21/2015 (2.1.2)
- Seminars (2.2.2):
  - Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in Ankara/Turkey (organised by EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes, October 2015)
  - Methods and Tools to Audit Ethics (e-Seminar organised by the EUROSAI TF Audit & Ethics, 7 sessions from January to March 2016)
- Observation of the progress to improve INTOSAI's standard setting (2.3.1)
- EUROSAI-ECIIA Cooperation committee working on:
  - Joint EUROSAI-ECIIA comparative document (2.3.2)
  - Information sharing through network of SAI-Internal Audit contact persons (2.3.2)
  - Discussion paper on possible revision of INTOSAI GOV 9140 and 9150 (2.3.2)

### GT3:

- Launching of the database of audits and the database of products and their continuing updating and improving (by the 20th May there are 696 audits and 200 products included to the databases)
- Organisation and evaluation of several training activities including e-seminar (see Annex 2)
- Updating the EUROSAI website – parts concerning knowledge sharing field, e.g. updating of the list of EUROSAI training experts: <http://www.eurosai.org/en/training/training-strategy-and-priorities/>
- Creating and distribution of the Fact Sheet informing about the organisation of training events: [http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/training/final\\_15.10.pdf](http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/training/final_15.10.pdf)
- Drafting of interactive evaluation forms in Lime survey format for the evaluation of training events

### GT4:

- Two reports on phase I of the independent evaluation of the governance and modus operandi of EUROSAI have been delivered to the Governing Board. The first report consists of an external scan of similar organisations and

the second is the provisional report on the analysis of the self-assessment.

- A discussion paper for the EUROSAI Strategic Plan 2017 – 2023 has been delivered to the Governing Board, prepared by the Presidency, however, not yet verified by GT4.
- A proposal with recommendations on the EUROSAI Magazine’s improvement and promotion, based on the results of a survey, has been delivered to the Governing Board.
- 2<sup>nd</sup> report on the testing of the collaboration platform by GT4 has been delivered to the Governing Board.
- List of EUROSAI experts has been enlarged and a consolidated report on training events held was prepared and presented to the Governing Board.
- A fact sheet with basic information about organising training events (including financial issues) has been published.
- An overall report on the financial requests from the EUROSAI budget was submitted to the Secretariat.
- A discussion paper listing possible projects in need of financing from the EUROSAI Welfare Fund was submitted to the Governing Board.
- Criteria for assessing financial requests were developed and the EUROSAI Financial Rules have been amended accordingly and submitted to the Governing Board for approval.

## Evaluation of cross-cutting issues

Cross cutting issues	
<b>Training</b>	<p>In the period from 01/2015 to 01/2016<sup>2</sup>, 5 training events were organised and evaluated by Working Group on Environmental Auditing (2), Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (1), Task Force Audit &amp; Ethics (1 seminar and its follow-up in the IDI platform) and Goal Team 1 (GT1).</p> <p>These training events were attended by 236 participants in total. 213 participants were from 42 EUROSAI SAIs and European Court of Auditors. The training events in the year 2015 were hosted by SAIs of Estonia (1), Turkey (2), Malta (1) and the Netherlands (1). E-seminar (follow-up of the TFA&amp;E seminar) was hosted by the IDI platform.</p> <p>Three events were supported from the EUROSAI budget with the sum of € 14.140, the amount finally used was € 6.950,26.</p> <p>In order to strengthen the area of training, Goal team 3 has provided support tools and guidance for hosts organising training events. Besides that the team has provided an interactive evaluation tool.</p> <p>In annex 2 more detailed information can be found on the training events. For upcoming events (7) please be referred to annex 3.</p>
<b>Surveys</b>	<p>GT1: needs and gaps of the EUROSAI members (based on IDI Global Survey)</p> <p>GT4:</p> <ol style="list-style-type: none"> <li>A survey tool for the EUROSAI website has been selected. The tool, Limesurvey, has been used several times already.</li> <li>A survey on the use of the EUROSAI Magazine has been conducted. The report, including recommendations is presented to the Governing Board.</li> <li>A self assessment survey has been conducted. A provisional report is presented to the Governing</li> </ol>

<sup>2</sup> 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

	Board.
<b>Funding from the EUROSAI budget</b>	<p>A total of € 19.640 was approved by the GB from Chapter II of the EUROSAI budget for three seminars (under GT2 and GT3) and for the development of the database on audits on the EUROSAI website. A total of € 7189,74 of this amount was reimbursed.</p> <p>The Secretariat continues to observe 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 hospitality 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.</p> <p>At the Secretariat's request, GTs agreed on common criteria for assessing financial requests from the EUROSAI budget. A proposal to amend the EUROSAI Financial Rules is presented the Governing Board. Information on the funds available in the Welfare Fund and on projects expected to be in need of funding were presented to the Governing Board.</p>
<b>External funding</b>	There has not been any external funding in the reporting period.
<b>EUROSAI website and collaboration platform</b>	<ul style="list-style-type: none"> <li>• The website was again 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 e.g. ISSAI translations.</li> <li>• The database on audits has been introduced by GT3 and the Secretariat. The database on audits consists now of more than 700 audits from EUROSAI members and it continues to grow.</li> <li>• The database on products now consist of 200 items.</li> </ul>
<b>Sustainability</b>	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.
<b>Interaction with INTOSAI groups</b>	<p>Interactions are in place with INTOSAI Director for Strategic Planning, INTOSAI Secretariat, CBC, PSC and IDI:</p> <ul style="list-style-type: none"> <li>- Permanent liaison with INTOSAI Director of Strategic Planning and Secretariat, mainly in planning and reporting issues and in the website and communication issues.</li> <li>- The EUROSAI Secretariat and Presidency are closely involved in the preparations of INCOSAI XXII in Abu Dhabi, as INCOSAI takes a more regional approach to the themes. The Secretariat participated in a preparatory meeting for INCOSAI in November 2015.</li> </ul> <p>The EUROSAI Secretariat and the Chair of GT1 participated in a workshop on the competency framework (certification of auditors) by the INTOSAI CBC, in Oslo in June 2015.</p> <p>The EUROSAI Secretariat participated in the 2015 INTOSAI CBC meeting, together with the Chair of GT1 and in the INTOSAI Donors meeting in October 2015.</p> <ul style="list-style-type: none"> <li>- The EUROSAI Secretariat participated in the 67<sup>th</sup> INTOSAI Governing Board meeting and in the Task Force on the INTOSAI Statutes, which met in China in March 2016.</li> </ul>
<b>Cooperation with other organizations or partners</b>	<ul style="list-style-type: none"> <li>- IDI has participated in GT1 meetings as an invited expert</li> <li>- Representatives of GT1 participated in IDI's prioritization meeting (June 2015)</li> <li>- Cooperation with ECIA (agreement on cooperation activities, set-up of "Cooperation committee" to implement cooperation)</li> </ul>
<b>Publications</b>	All GT's contributed to the EUROSAI magazine
<b>Impact of the conclusions and recommendations of the IXth EUROSAI Congress in GTs Operational Plans update</b>	<ul style="list-style-type: none"> <li>- Culture and leadership: An independent evaluation on the governance and modus operandi of EUROSAI is currently being conducted.</li> <li>- Culture and leadership: The EUROSAI Governing Board will discuss at its 44<sup>th</sup> meeting the expectations and role of the Governing Board</li> <li>- Cooperative audit activities have been investigated on health care, extractive industries and open data, activities for GT3 and GT1 together with WGIT (open data).</li> <li>- Delivering the message: this is an activity included in the GT1 Operation Plan.</li> <li>- Open data: EUROSAI facilitates a discussion on the opportunities and consequences for SAIs of open data; a EUROSAI wide seminar was conducted in November 2015 in Amsterdam. This is a GT1 activity, with the professional support of EUROSAI ITWG, and supported by the Presidency.</li> </ul>



## Annex to the overall progress report

### 1. Overall assessment of the results achieved

(April 2015 – April 2016)

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
<b>1.CAPACITY BUILDING</b>	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.	<ul style="list-style-type: none"> <li>Creation and promotion of the database with CB relevant information</li> <li>Development of a warning system to identify new documents</li> </ul>	<ul style="list-style-type: none"> <li>First draft completed in March 2013</li> <li>Comments from all GTs, IDI and CBC (INTOSAI) collected in June 2013</li> <li>Assessment of the database in November 2013</li> <li>Role of GT1 is completed</li> <li>Database sent to GT3 to be included in a EUROSAI database of products</li> </ul>	Identify relevant information available on the websites (finalised in 2013 – reviewed in 2016 – finished)
		1.1.2	<ul style="list-style-type: none"> <li>Permanent liaison with IDI for supporting eligible members within the framework of the Global Call of Proposals (GCP)</li> <li>Number of Seminars organized by IDI for non-eligible SAIs on a cost-recovery basis</li> </ul>	<ul style="list-style-type: none"> <li>Permanent liaison with IDI and INTOSAI donors to identify funding possibilities</li> <li>Liaison with IDI in order to support eligible members within the framework of the GCP (eg Spain in Nov 2013)</li> <li>Keeping touch with IDI and INTOSAI Donors to identify financing possibilities (permanent watch; to be continued)</li> <li>Promote the knowledge of IDI tools on Capacity development (permanent watch; to be continued)</li> </ul>	
		1.1.3.	<ul style="list-style-type: none"> <li>Capacity building strategies identified and drafted</li> <li>Paper on EUROSAI success stories about capacity building</li> <li>Dissemination to EUROSAI members underlining the existence, functioning and usefulness of the Hungarian database on best practices</li> </ul>	<ul style="list-style-type: none"> <li>Paper on capacity building “<i>success stories</i>” in preparation</li> <li>Good practices of capacity building identified, booklet is published</li> <li>Informing the EUROSAI members about the EUROSAI Electronic Good Practice Database on Audit Quality</li> </ul>	
		1.1.4.	<ul style="list-style-type: none"> <li>Regular reports on the interaction with INTOSAI CBC</li> <li>Regular reports on PMF process and on how EUROSAI can specifically provide input into it</li> </ul>	<ul style="list-style-type: none"> <li>Sweden, UK and France attended the (INTOSAI CBC) SAI Supply side seminar in 2012</li> <li>Report on the PMF process and on how EUROSAI can provide</li> </ul>	<ul style="list-style-type: none"> <li>Defining a scheme on the strategic articulation between CB success factors</li> </ul>

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
				<ul style="list-style-type: none"> <li>input into it (completed by Nov 2013)</li> <li>Information on CB work made by AFROSAI-E (completed in March 2013)</li> <li>AFROSAI-E invited in Nov 2013 but unavailable</li> <li>Report by France and UK on the SAI Supply side seminar</li> <li>Monitoring the development of the PMF (permanent)</li> </ul>	
	<b>1.2.</b> <b>Establish the operational framework for facilitating capacity building development</b>	<b>1.2.1</b>	<ul style="list-style-type: none"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Identification of capacity building needs and e-learning possibilities in progress</li> </ul>	
		<b>1.2.2.</b>	<ul style="list-style-type: none"> <li>Building on the identified gaps and needs, propose a method for clubbing or associating similar capacity level providers or receivers in cooperation with IDI</li> </ul>	<ul style="list-style-type: none"> <li>Identification of the EUROSAI CB needs and gaps made in task 1 database (draft paper presented by Georgia)</li> <li>Decision to wait for the results of the Global survey of IDI</li> </ul>	
		<b>1.2.3.</b>	<ul style="list-style-type: none"> <li>Collect information from SAIs about e-learning courses in which SAIs could participate and provide that information on the website</li> <li>Ensure that EUROSAI website is permanently updated with all GT1 information (GT1 subsection, news and calendar)</li> </ul>	<ul style="list-style-type: none"> <li>Report and assessment on identification of modules already existing on CB e-learning with SAIs, IDI and other partners (Nov 2013)</li> <li>Contact with SAIs which could offer their e-learning courses to <ul style="list-style-type: none"> <li>EUROSAI members</li> <li>Identify e-learning modules within SAIs, IDI and other partners (completed for GT1 members and to be continued for EUROSAI community)</li> </ul> </li> <li>Transmitting ideas on new website design to GT4 (permanent; watch to be continued)</li> <li>Uploading GT1 information to EUROSAI website (permanent watch to be continued)</li> </ul>	



Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
		1.2.4.	<ul style="list-style-type: none"> <li>Regular renewal and promotion of the innovation booklet</li> <li>Follow-up on innovative ideas from the YES Congress and the 2014 The Hague Congress</li> </ul>	<ul style="list-style-type: none"> <li>Survey on innovative initiatives conducted</li> <li>Realisation by UK of the innovation booklet – translations into French German and Spanish (completed) and Russian (to come)</li> <li>Dissemination via the website</li> <li>2 volumes of innovation booklet were published (preparation of Volume 3 is under progress)</li> </ul>	<ul style="list-style-type: none"> <li>Awareness of Open data</li> <li>3 volumes of innovation booklets were published (preparation of Volume 4 is under progress)</li> </ul>
	1.3. Facilitate and support the development of strategies for capacity building at SAI level	1.3.1	<ul style="list-style-type: none"> <li>Collect information on training needs and ensure correct articulation with GT3, other GTs and EUROSAI bodies</li> </ul>	<ul style="list-style-type: none"> <li>Liaison with GT3 on training needs established</li> <li>articulation with GT3 works on training needs (permanent; to be continued)</li> </ul>	
		1.3.2.	<ul style="list-style-type: none"> <li>Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI Members in cooperation with Subcommittee 2 of INTOSAI CBC</li> <li>Regularly report to GT1 on progress made by CBC on that topic</li> </ul>	<ul style="list-style-type: none"> <li>Peer review guide of INTOSAI has been disseminated to all EUROSAI members</li> <li>GT1 is involved with INTOSAI CBC-SC3 work</li> <li>Regular report on progress made by CBC-SC2 (permanent; to be continued)</li> </ul>	
	1.4 Take active steps to strengthen and support SAI independence	1.4.1	<ul style="list-style-type: none"> <li>Questionnaire on independence and analysis of its findings</li> <li>Report on the progress and relevance of the SAI PMF</li> </ul>	<ul style="list-style-type: none"> <li>Presentation of the draft Independence questionnaire to be answered by all SAIs by the end of July 2013. (34 answers).</li> <li>Presentation of the results and analysis published/disseminated in EUROSAI website/GT1's folder</li> </ul>	<ul style="list-style-type: none"> <li>Survey conducted on independence of SAIs</li> </ul>
		1.4.2.	<ul style="list-style-type: none"> <li>Organization of a seminar on independence in 2014</li> <li>Dissemination of the UN General Assembly Resolution and of a specific EUROSAI booklet</li> </ul>	<ul style="list-style-type: none"> <li>Workshop /Seminar about independence (Budapest, March 2014)</li> <li>Support in the dissemination /implementation of the EUROSAI statement of independence of SAIs and the UN General assembly resolution</li> <li>Booklet on the valuable diversity of SAIs models and independence: proposal on how to move forward</li> </ul>	<ul style="list-style-type: none"> <li>Workshop on value and benefits of different independence models within EUROSAI community</li> <li>Part 1&amp;2 - Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in 'delivering their message'</li> </ul>

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
<b>2.PROFESSIONAL STANDARDS</b>	<b>2.1. Raise awareness of the ISSAI and INTOSAI Guidelines for Good Governance</b>	<b>2.1.1.</b>	<ul style="list-style-type: none"> <li>ISSAI have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI</li> <li>Translated ISSAI have been made available to EUROSAI members</li> </ul>	<ul style="list-style-type: none"> <li>all ISSAI translated into Russian (contribution of the SAI of the Russian Federation)</li> </ul>	<ul style="list-style-type: none"> <li>Translated ISSAI are published on EUROSAI website</li> </ul>
		<b>2.1.2.</b>	<ul style="list-style-type: none"> <li>Regular “column” in Magazine/item on Website</li> </ul>	<ul style="list-style-type: none"> <li>Regular info published in eurosai magazine</li> </ul>	<ul style="list-style-type: none"> <li>ISSAI spotlight in EUROSAI magazine: Article on Revision of ISSAI 30</li> <li>Information on GT2 progress in EUROSAI Magazine (permanent)</li> </ul>
	<b>2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance</b>	<b>2.2.1.</b>	<ul style="list-style-type: none"> <li>Needs have been identified</li> <li>A priority list of implementation needs is available</li> </ul>	<ul style="list-style-type: none"> <li>Needs of EUROSAI members in implementing the ISSAI identified</li> </ul>	<ul style="list-style-type: none"> <li>Stocktaking of ISSAI implementation projects (permanent)</li> </ul>
		<b>2.2.2.</b>	<ul style="list-style-type: none"> <li>Number of seminars/ percentage of EUROSAI members participating in seminars (&gt; 50%)</li> <li>Number of SAls which refer to ISSAI in their audit reports and/or internal guidance</li> </ul>	<ul style="list-style-type: none"> <li>Several seminars have been organised</li> </ul>	<ul style="list-style-type: none"> <li>Seminar on Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in Ankara/Turkey (EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes)</li> <li>Seminar on Methods and Tools to Audit Ethics (EUROSAI TF Audit&amp;Ethics)</li> </ul>
		<b>2.2.3.</b>	<ul style="list-style-type: none"> <li>Relevant professional materials related to the ISSAI framework have been disseminated</li> </ul>	<ul style="list-style-type: none"> <li>“Relevant” professional material defined</li> <li>Collection of material started</li> <li>Links to material/bibliographies published on www.eurosai.org</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing collection of material</li> </ul>
	<b>2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance</b>	<b>2.3.1.</b>	<ul style="list-style-type: none"> <li>Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC</li> <li>Adequate level of EUROSAI participation in PSC activities</li> </ul>	<ul style="list-style-type: none"> <li>regular cooperation between GT2 and PSC</li> <li>GT2 participation in PSC activities</li> </ul>	<ul style="list-style-type: none"> <li>Observation of the process to improve INTOSAI’S standard setting</li> <li>EUROSAI-ECIIA discussion paper on possible revision of INTOSAI GOV 9140 and 9150 submitted to INTOSAI ICS</li> </ul>
		<b>2.3.2.</b>	<ul style="list-style-type: none"> <li>Possible partner(s) identified</li> <li>Cooperation agreement(s) in place</li> <li>Appropriate joint project(s) identified and implemented</li> </ul>	<ul style="list-style-type: none"> <li>Joint paper on the implementation of INTOSAI GOV 9150, presented at the EUROSAI Congress workshop “Working together: with other public sector auditors”</li> <li>EUROSAI-ECIIA Cooperation committee</li> </ul>	<ul style="list-style-type: none"> <li>Network of SAI-IA contact persons established and sharing information</li> <li>Joint EUROSAI-ECIIA comparative document</li> </ul>

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
				<ul style="list-style-type: none"> <li>established</li> <li>Activities to cooperate with ECIIA agreed</li> </ul>	
<b>3.KNOWLEDGE SHARING</b>	<b>3.1. Enhance the use / implementation of the results of the work produced by individual SAs, EUROSAs and INTOSAI Committees and WGs as a tool for cooperation</b>	<b>3.1.1.</b>	<ul style="list-style-type: none"> <li>A database of audits conducted by the EUROSAs members in different fields has been established and is maintained</li> </ul>	<ul style="list-style-type: none"> <li>Database being developed and established</li> </ul>	<ul style="list-style-type: none"> <li>contribution form to the database established</li> <li>audit database launched, updated and being improved</li> </ul>
		<b>3.1.2.</b>	<ul style="list-style-type: none"> <li>A database of products of INTOSAI and EUROSAs WGs and Committees including training materials and networks has been established and is maintained</li> </ul>	<ul style="list-style-type: none"> <li>Database being developed and established</li> </ul>	<ul style="list-style-type: none"> <li>rules how to contribute to the database set</li> <li>product database launched and updated</li> <li></li> </ul>
		<b>3.1.3.</b>	<ul style="list-style-type: none"> <li>Number of training events/knowledge sharing seminars carried out within EUROSAs</li> </ul>	<ul style="list-style-type: none"> <li>survey on EUROSAs training needs</li> <li>several training activities organized and evaluated</li> <li>list of EUROSAs training experts created</li> <li>cooperation with INTOSAI CBC, Subcommittee 2 on INTOSAI database of experts</li> </ul>	<ul style="list-style-type: none"> <li>organisation and evaluation of training activities – see Annex 2</li> <li>list of EUROSAs training experts updated</li> <li>cooperation with INTOSAI CBC, Subcommittee 2 on INTOSAI database of experts</li> <li>evaluation forms for training events prepared</li> </ul>
		<b>3.1.4.</b>	<ul style="list-style-type: none"> <li>Level of awareness of useable products (e.g. EUROSAs Website, Websites of EUROSAs WGs, EUROSAs Newsletter, EUROSAs Magazine) to disseminate</li> <li>Enhanced use of available tools for cooperation</li> </ul>	<ul style="list-style-type: none"> <li>marketing tools of EUROSAs products identified</li> <li>several News on the EUROSAs website published</li> <li>template presentation about EUROSAs drafted, distributed within EUROSAs members and available on EUROSAs website</li> </ul>	<ul style="list-style-type: none"> <li>several News on the EUROSAs website published</li> <li>Fact Sheet about training events drafted and distributed within EUROSAs members - also available on EUROSAs website</li> </ul>
		<b>3.1.5.</b>	<ul style="list-style-type: none"> <li>Number of supporting activities</li> </ul>	<ul style="list-style-type: none"> <li>Number of supporting activities, especially ITSA and ITASA projects conducted by WGIT</li> <li></li> </ul>	<ul style="list-style-type: none"> <li>number of supporting activities, e.g. ITSA and ITASA projects conducted by WGIT (in the period March 2015 – April 2016 there were conducted 4 ITASAs and 2 ITSAs)</li> <li>use of TFA&amp;E tools, especially list of policies attitudes</li> </ul>

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far		
				In former periods	In the current reporting period	
	<b>3.2. Enhance audit cooperation within EUROSAI</b>	<b>3.2.1.</b>	<ul style="list-style-type: none"> <li>Updated list identifying areas for cooperative activities at regional and sub-regional levels</li> </ul>	<ul style="list-style-type: none"> <li>survey on cooperative activities conducted</li> </ul>	<ul style="list-style-type: none"> <li>cooperation with INTOSAI CBC Subcommittee established</li> </ul>	
		<b>3.2.2.</b>	<ul style="list-style-type: none"> <li>Updated list of SAIs requesting or volunteering for cooperative activities</li> <li>Number of cooperative audits within EUROSAI</li> </ul>	<ul style="list-style-type: none"> <li>several coordinated audits performed</li> </ul>	<ul style="list-style-type: none"> <li>several coordinated audits performed</li> </ul>	
		<b>3.2.3.</b>	<ul style="list-style-type: none"> <li>Updated list of methods and tools to be used</li> </ul>	<ul style="list-style-type: none"> <li>survey on internships and staff secondments conducted and evaluated</li> </ul>	<ul style="list-style-type: none"> <li>starting with consultation and research with regard to booklet on EUROSAI – SAI’s experience, good practices and success stories concerning internships and staff secondments</li> </ul>	
		<b>3.2.4.</b>	<ul style="list-style-type: none"> <li>Number of knowledge, good practice and guidance products</li> </ul>	<ul style="list-style-type: none"> <li>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&amp;E</li> </ul>	<ul style="list-style-type: none"> <li>number of knowledge, good practice and guidance products e.g. WGEA’s Newsletter, Database of audits of natural and man-caused disasters and catastrophes in Europe of WGAFADC, Good practice recommendations on conducting audits in the field of natural and man-caused disasters and catastrophes in Europe of WGAFADC</li> </ul>	
	<b>3.3. Enhance cooperation within INTOSAI</b>	<b>3.3.1.</b>	<ul style="list-style-type: none"> <li>Number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees</li> </ul>	<ul style="list-style-type: none"> <li>number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees</li> </ul>	<ul style="list-style-type: none"> <li>number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees, e.g. with INTOSAI WGEA, INTOSAI CBC, IDI</li> </ul>	
		<b>3.3.2.</b>	<ul style="list-style-type: none"> <li>Number of cooperation projects/activities with INTOSAI Regional Working Groups</li> </ul>	<ul style="list-style-type: none"> <li>number of cooperation projects/activities with INTOSAI Regional Working Groups</li> </ul>	<ul style="list-style-type: none"> <li>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</li> </ul>	
	<b>3.4. Enhance cooperation with external partners</b>	<b>3.4.1.</b>	<ul style="list-style-type: none"> <li>List of external partners in place</li> <li>Number of cooperation activities with external partners</li> </ul>	<ul style="list-style-type: none"> <li>number of cooperation activities with external partners</li> </ul>	<ul style="list-style-type: none"> <li>number of cooperation activities with external partners, e.g. ECIIA,</li> <li>WGs and TF use individual external experts and researchers in their training activities</li> </ul>	
	<b>4. GOVERNANCE</b>	<b>4.1. Ensure that EUROSAI has an</b>	<b>4.1.1.</b>	<ul style="list-style-type: none"> <li>Planning and reporting requirements have been defined and are complied with</li> </ul>	<ul style="list-style-type: none"> <li>Planning, monitoring and reporting requirements have been defined and are complied with</li> </ul>	

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
<b>AND COMMUNICATION</b>	organizational structure that best supports the achievement of the strategic goals			<ul style="list-style-type: none"> <li>SP midterm review procedure was adopted and implemented</li> </ul>	
		4.1.2.	<ul style="list-style-type: none"> <li>Agreement has been reached with Goal Teams on ToR and OPs</li> </ul>	<ul style="list-style-type: none"> <li>GT1 -3 and GT4 agreed on OP's updates</li> </ul>	
		4.1.3.	<ul style="list-style-type: none"> <li>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</li> </ul>	<ul style="list-style-type: none"> <li>Annual overall progress reports, midterm review on the SP implementation presented</li> <li>Cross cutting issues addressed: funding, training, cooperation, etc.</li> </ul>	<ul style="list-style-type: none"> <li>5<sup>th</sup> overall progress report prepared for GB</li> </ul>
		4.1.4.	<ul style="list-style-type: none"> <li>Value and benefits of interaction within INTOSAI have been identified</li> <li>Support and/or recommendations are given</li> </ul>	<ul style="list-style-type: none"> <li>Liaison with INTOSAI – Donor Cooperation by the EUROSAI Secretariat and GT4 Chair identified opportunities and benefits of interaction.</li> <li>Punctual opportunities identified</li> </ul>	<ul style="list-style-type: none"> <li>Secretariat participated in the conference on redrafting the INTOSAI Statutes</li> <li>In the draft INTOSAI Statutes EUROSAI has been identified as an independent partner of INTOSAI</li> </ul>
		4.1.5.	<ul style="list-style-type: none"> <li>Relevant external partnerships to be established identified and draft agreements proposed to the GB</li> <li>Number of partnerships with external partners</li> <li>Report on the results of the implementation of partnerships presented to the GB</li> </ul>		<ul style="list-style-type: none"> <li>Joint conferences with OLACEFS and ARABOSAI</li> </ul>
		4.1.6.	<ul style="list-style-type: none"> <li>Timely submission of recommended applications to the Governing Board</li> <li>The Governing Board is provided with periodic summary reports of events carried out and proposed</li> </ul>	<ul style="list-style-type: none"> <li>Financial applications requiring EUROSAI funding reviewed and submitted to GB approval</li> <li>Information about training events from GTs, WGs/TFs was collected</li> <li>Item of EUROSAI website created</li> <li>Summary of training events carried out</li> <li>EUROSAI Practical Guide on training events updated</li> <li>A consolidated report on training events was drafted and included in the GT4 progress report presented to GB</li> <li>Training section updated</li> </ul>	<ul style="list-style-type: none"> <li>-A consolidated report on training events was drafted and included in the GT4 progress report presented to GB</li> <li>A fact sheet with basic information about organising training events (including financial issues) has been published and used</li> <li>Interactive evaluation forms for training events in Lime survey format prepared and used</li> <li>Training section of the EUROSAI website was updated</li> <li>Database of training events and List of EUROSAI training experts were updated</li> </ul>

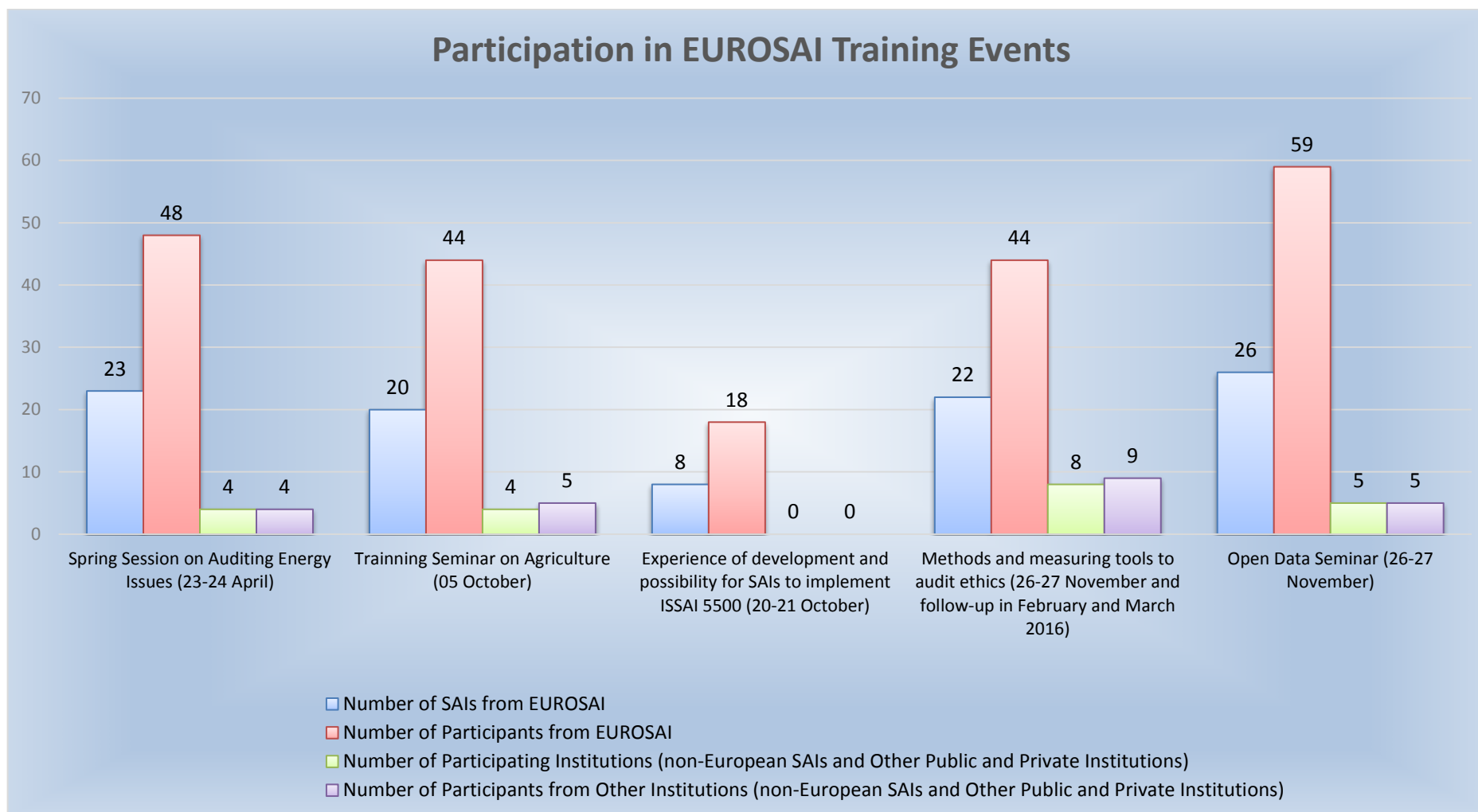
Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
		4.1.7.	<ul style="list-style-type: none"> <li>Timely and appropriate implementation of the strategic plan</li> <li>Regular reporting to the GB on the issues addressed</li> </ul>	<ul style="list-style-type: none"> <li>List of cross cutting issues was identified and being addressed:</li> <li>Website related issues surveyed and addressed in the new website proposal</li> <li>coordination of GT 1-4 surveys agreed</li> <li>EUROSAI funding rules to be revised</li> <li>external cooperation activities discussed and proposals being prepared</li> <li>Training and sustainability issues to be dealt with by GT4 task groups</li> <li>Surveys of GTs and their results coordinated; list published</li> </ul>	<ul style="list-style-type: none"> <li>List of cross cutting issues updated</li> <li>Updated list and analysis included in overall strategy report on systemic or recurring patterns, impacting effective delivery of SP</li> </ul>
		4.1.8	<ul style="list-style-type: none"> <li>Evaluation of the governance and modus operandi of EUROSAI in two phases</li> </ul>	<ul style="list-style-type: none"> <li>GT 4 proposal to the GB for approval</li> </ul>	<ul style="list-style-type: none"> <li>Report on Phase I consisting of an external scan and a self-assessment, of the independent evaluation presented to GB for approval</li> <li>Concept note for Phase II of the independent evaluation presented to the GB</li> </ul>
	4.2 Strengthen EUROSAI's capacity to achieve its strategic goals	4.2.1.	<ul style="list-style-type: none"> <li>Operational plans for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board</li> <li>Periodic reports are presented by the teams to the Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>All Goal Teams prepared and updated their OPs and presented them to GB</li> <li>Report and proposals made to GB reflecting the analyses of annual progress reports from GT.</li> <li>-Requirements for the next ESP mid-term evaluation identified</li> <li>-Report and proposals made to GB reflecting the analyses of annual progress reports from GT.</li> </ul>	<ul style="list-style-type: none"> <li>Participation of Secretariat and Presidency in IDI seminar on Strategic planning development</li> </ul>
		4.2.2.	<ul style="list-style-type: none"> <li>A new Strategic Plan proposal to be presented to the GB and the 2017 EUROSAI Congress</li> </ul>	<ul style="list-style-type: none"> <li>1st report (roadmap) sent to GB</li> </ul>	<ul style="list-style-type: none"> <li>Preliminary draft of the Strategic Plan 2017 – 2023 presented to GB for discussion and approval</li> </ul>
		4.2.3.	<ul style="list-style-type: none"> <li>New financial resources have been identified</li> </ul>	<ul style="list-style-type: none"> <li>Funding principles and procedures of EUROSAI discussed by GT4 EUROSAI financial rules agreed by GT4 and submitted to GB</li> </ul>	<ul style="list-style-type: none"> <li>Financial applications submitted to Governing Board</li> <li>options presented to the Governing Board for use of the EUROSAI welfare</li> </ul>

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
				<ul style="list-style-type: none"> <li>Financial applications submitted to Governing Board</li> </ul>	fund
		4.2.4.	<ul style="list-style-type: none"> <li>Practices and criteria identified and promoted</li> </ul>		
		4.2.5.	<ul style="list-style-type: none"> <li>Report of the Secretary General to the Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>Work on different scenarios to support the Secretariat, e.g. with secondments</li> </ul>	
	<b>4.3.</b> <b>Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals</b>	4.3.1.	<ul style="list-style-type: none"> <li>The member SAIs' satisfaction level with communication mechanisms and tools currently used has been identified</li> <li>Report to the Governing Board on the identification and assessment carried out</li> </ul>	<ul style="list-style-type: none"> <li>Task group has made the identification of communication tools used and their assessment</li> <li>Report was prepared, indicating the main assumptions of EUROSAI communication policy and areas to be improved</li> <li>Survey was conducted to assess needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and Goal Teams towards the EUROSAI website</li> </ul>	
4.3.2.		<ul style="list-style-type: none"> <li>A global internal and external communication policy for EUROSAI has been adopted by the 2014 Congress</li> </ul>	<ul style="list-style-type: none"> <li>EUROSAI communication framework was prepared to be approved by the Congress</li> <li>1st report on the testing of the online communication platform</li> </ul>	<ul style="list-style-type: none"> <li>Proposal for a pilot using INTOSAI KSC-IDI tool as an online learning and communication tool</li> </ul>	
4.3.3.		<ul style="list-style-type: none"> <li>Review EUROSAI website and its update protocols</li> <li>Update EUROSAI website</li> <li>Review EUROSAI Magazine</li> <li>Coordinate EUROSAI databases access through the website</li> <li>Progress report on implementing a global internal and external communication framework for EUROSAI available</li> </ul>	<ul style="list-style-type: none"> <li>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)</li> </ul>		
4.3.4.		<ul style="list-style-type: none"> <li>Report to the GB on the promotion initiatives taken</li> </ul>			
4.3.5.		<ul style="list-style-type: none"> <li>Report with listed contacts and activities (proposed)</li> </ul>	<ul style="list-style-type: none"> <li>The needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and Goal Teams towards the EUROSAI website have been surveyed and identified;</li> <li>Changes in the current website have been introduced;</li> <li>A mock up to redesign the EUROSAI website has been prepared and submitted to GB;</li> <li>A new Content Management concept is being</li> </ul>	<ul style="list-style-type: none"> <li>A database for audits and products has been launched on the EUROSAI website.</li> <li>An electronic template for contributing to the database of audits has been implemented</li> </ul>	

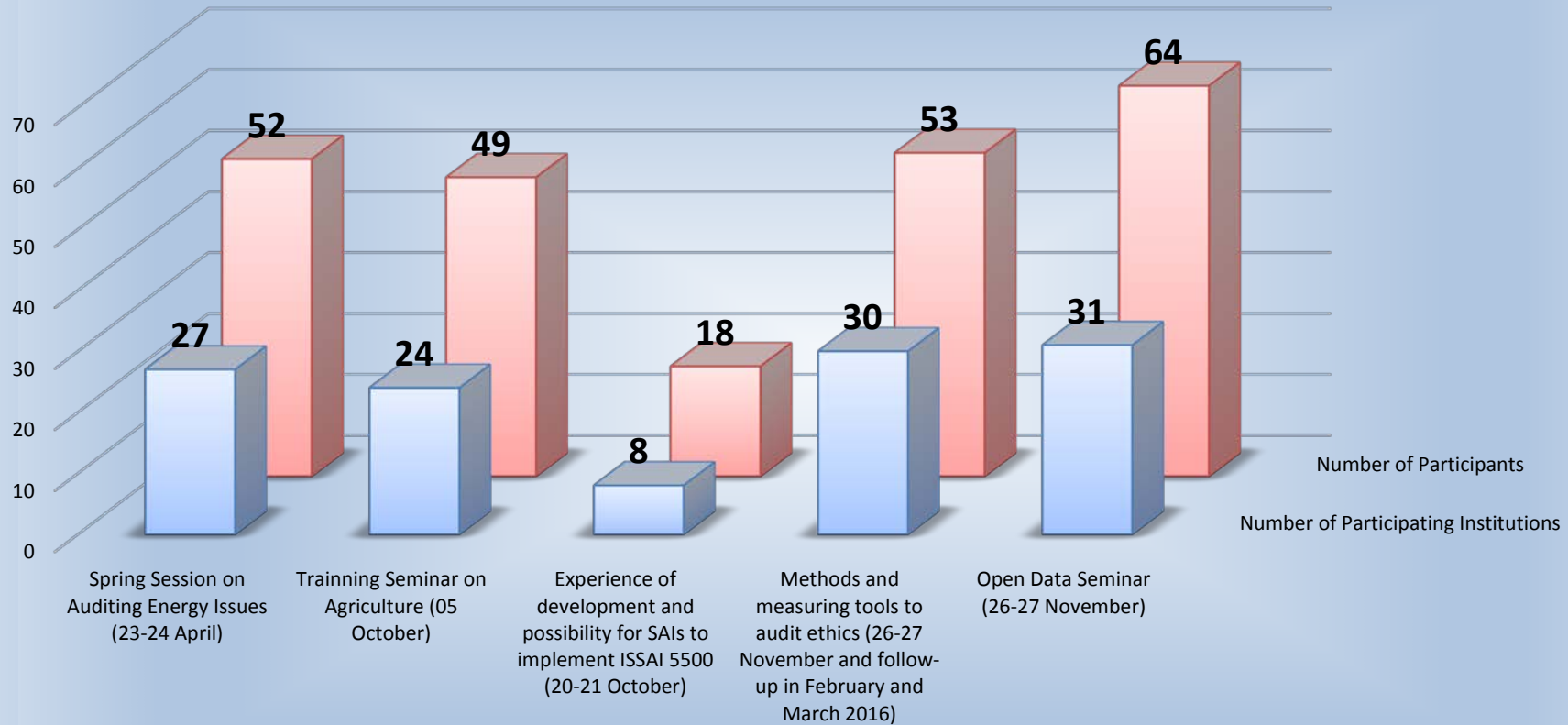
Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
				<ul style="list-style-type: none"> <li>proposed.</li> <li>New website implemented</li> <li>Articles about EUROSAI prepared and published in official EUROSAI languages (German, English, Spanish, French, Russian) on Wikipedia</li> </ul>	
		<b>4.3.6.</b>	<ul style="list-style-type: none"> <li>Guidance on how to organize events in a sustainable way proposed</li> <li>Internet conference tool available for EUROSAI</li> <li>Report on the extent to which the tools are considered and applied presented to the GB</li> </ul>	<ul style="list-style-type: none"> <li>GT4's 4th plenary meeting held by internet conference</li> <li>Online discussion tools available in PLEIO</li> <li>Sustainability checklist developed and incorporated in practical guide, 4.1.5.</li> <li>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"</li> </ul>	<ul style="list-style-type: none"> <li>Report on the use of the EUROSAI Magazine, including recommendations, presented to the Governing Board</li> </ul>
		<b>4.3.7</b>	<ul style="list-style-type: none"> <li>Based on the reports prepared under 4.1.4 identify potential for reverse-benefit to wider SAI communities (i.e. where EUROSAI can take a lead and where EUROSAI products and activities can be promoted within INTOSAI or in other forms, such as executive summaries of EUROSAI documents for the INTOSAI Website)</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>Inspired by Young EUROSAI IDI has initiated a leadership development programme</li> <li>The EUROSAI Secretariat and Presidency are closely involved in the preparations of INCOSAI XXII in Abu Dhabi, as INCOSAI takes a more regional approach to the themes.</li> </ul>
		<b>4.3.8</b>	<ul style="list-style-type: none"> <li>Encourage the organisation of EUROSAI events in a sustainable way</li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li>GT4 conducts at least two meetings annually by videoconference.</li> <li>The Taskforce on Audit &amp; Ethics has organised a series of E-seminars.</li> </ul>



## 2. Report on feedback and follow-up of EUROSAI training events organised in reporting period 01/2015 – 01/2016



## Participation in EUROSAI Training Events



Goal Team 3 - Knowledge Sharing is in charge of encouraging cooperation and exchange of experience among EUROSAI Members, within INTOSAI and with external partners. In order to strengthen the area of training, the members of GT3 cooperate closely with GT4 Task Group on Training Issues to make training more effective.

- For supporting the organisation of training events a Fact sheet was created that informs potential hosts and organisers about organisation, topics, support tools and financing of EUROSAI training events. The document was circulated among EUROSAI members and was posted on EUROSAI website in the section training.



- Potential organisers and hosts can also find Guidance for organising training events on the EUROSAI website that is regularly completed and updated.
- In the year 2015, interactive evaluation forms for contributors and participants were created in the LimeSurvey programme that will significantly help organisers and hosts with the evaluation of training events. Evaluation will be made automatically in the programme after the participants filled in the forms.



From January 2015 to January 2016, 5 training events were organised and evaluated by Working Group on Environmental Auditing (2), Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (1), Task Force Audit & Ethics (1 seminar and its follow-up in the IDI platform) and Goal Team 1 (GT1).

These training events were attended by 236 participants in total. 213 participants were from 42 EUROSAI SAIs and European Court of Auditors. The training events in the year 2015 were hosted by SAIs of Estonia (1), Turkey (2), Malta (1) and the Netherlands (1). E-seminar (follow-up of the TFA&E seminar) was hosted by the IDI platform.

Three events were supported from the EUROSAI budget with the sum of € 14.140, the amount finally used was € 6.950,26.

## **I. Training events organised by EUROSAI Working Groups/Task Forces**

**Working Group on Environmental Auditing organised two seminars that were attended by 101 participants, 92 participants were from EUROSAI SAIs.**



### **Spring Session on Auditing Energy Issues**

The seminar was organised by SAI of Estonia under the umbrella of the Working Group on Environmental Auditing on 23-24 April in Tallinn and was dedicated to one of the most audited topics within the EUROSAI community – energy issues. It was focused on three main aspects of the energy field – energy efficiency, savings and renewable energy. The energy issues were addressed by key note speeches, various SAI presentations and group discussions. As a result, a few potential energy related fields of interest were identified, that SAIs might consider cooperating on. Such topics include the EU 2020 energy goals, energy efficiency in public sector, energy security, EU common electricity market, energy innovation, etc.

### **Training Seminar on Auditing Environmental Impacts of Agriculture**

The seminar was organised as a one day training event before the annual meeting of the EUROSAI Working Group on Environmental Auditing on 5 October in St. Julian's, Malta and was focused on Auditing Environmental Impacts of Agriculture. There were three key note speeches delivered at the training seminar. The key note presentations were complemented by three group work assignments and three SAI presentations. The objective of the training seminar was to: provide an overview of the range of environmental problems caused by agriculture and to introduce the measures for reducing environmental impacts of agricultural practices; the range of agricultural subsidies and discuss their impact on environment and introduce the audit experience in the EUROSAI region.

**Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised one seminar that was attended by 18 participants from EUROSAI SAIs.**



### **Experience of development and possibility for Supreme Audit Institutions to implement international standards ISSAI 5500 series - Guidelines on Audit of Disaster-related Aid**

The Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised the seminar on 20-21 October in Ankara, Turkey. The objectives of the seminar were: acquaintance with content and peculiarities of 5500 series of ISSAIs “Guidelines on Audit of Disaster-related Aid”; acquaintance with experience and problems of methodology development in the sphere of catastrophes; discussion with participants of possibilities for application of the abovementioned standards in SAIs’ practice, as well as problems, which can hamper their usage; sharing experience on possible ways of application/implementation of the indicated standards by SAIs and sharing experience on conducting parallel/coordinated audits, including difficulties and problems, facing their coordinators and participants.

**Training event organised by Task Force Audit & Ethics was attended by 53 participants, 44 participants were from EUROSAT SAIs.**



### **Methods and measuring tools to audit ethics**

The seminar was hosted and financed by the SAI of Turkey and organised under the umbrella of the Task Force for Audit & Ethics on 26-27 November 2015 in Ankara, Turkey. As some speakers and participants could not attend the seminar, and in order to utilise all the work that had been already done, a follow-up electronic seminar was organised via the IDI platform, between February and March 2016. This e-seminar counted with 53 participants, and had a very positive evaluation. The aim of the seminar and correspondent follow-up was exploring and discussing the available methods and measuring tools for auditing ethic related issues, in order to prepare the possible guidance on this matter by exchanging and comparing SAIs' experiences. The seminar was mainly targeted for SAIs' staff responsible for developing methodologies and/or conducting audits view, approaching and experiences.



## II. Training events organised by EUROSAI Goal Teams

**Training event organised by GT1 was attended by 64 participants, 59 participants were from EUROSAI SAIs**



### Open Data Seminar

The seminar was hosted and organised by SAI of the Netherlands on 26-27 November in the Haag under the umbrella of GT1. The two goals of that seminar were to provide a platform for subject matter experts to exchange views and share insights on the use of foresight and data analytics in government accountability and to provide an opportunity for practitioners of government foresight and data analytics to create a collaborative network with and among SAIs. The majority of participants are willing to continue activities on Open Data within the EUROSAI community. Four main conclusions were formulated and followed by two propositions. One of the conclusions is for SAIs to lead by example, to audit the state of open data in your relevant countries, to use open data in audits and a window of opportunity for future steps.

### 3. List of EUROSAI Training Events 2016 – 2017

WG/TF/GT/SAI	Topic	Date	Place
Task Force Audit & Ethics	E-seminar on Methods and Tools to Audit Ethics (follow-up of the TFA&E seminar held in Turkey in autumn 2015)	29 January-17 March 2016	e-learning (IDI platform)
WGD&C	Seminar “Practical implementation of ISSAIs 5500-5599 “Guidelines on Audit disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”	6 April 2016 (within WG meeting)	Azerbaijan, Baku
WGEA	Spring session of the EUROSAI Working Group on Environmental Auditing (WGEA) on Recycling	27-28 April 2016	Estonia, Tallinn
Task Force Audit & Ethics/GT1	Conference on the importance of ethics and integrity for SAIs	14-15 September 2016	Hungary, Budapest
Lithuania/GT1	Seminar on Municipality Audit “Ground-breaking analysis in auditing municipalities – timely audit impact”	20-21 September 2016	Lithuania, Vilnius
WGEA	Training seminar on auditing sustainable development	26 September 2016	FYROM, Skopje
GT2 & 3	Seminar on Implementation of ISSAI 300 – Basic principles of Performance Audit – Experience and Good Practice	Activity to be organised on 5-6 April 2017	Slovakia, Bratislava
GT2/Belgium	EUROSAI-ECIIA Joint seminar on relations SAIs – internal auditors in public sector	Activity planned to be organised in spring 2017	Brussels, Belgium
Czech Republic/GT3	Seminar on cooperative activities	Activity to be organised in spring/summer 2017	Czech Republic