EUROSAI
European Organisation of Supreme Audit Institutions

CONSOLIDATED PROGRESS REPORT OF THE STRATEGIC GOALS

May 2017-April 2021

Prepared by the Coordination Team:

- **EUROSAI President and GB Chair: Turkey** (Chair of CT and Holder of Overall Governance and Culture Portfolio)
- **GB member: Czech Republic** (CT member and Co-leader of SG 1 "Professional cooperation")
- **GB member: Poland** (CT member and Co-leader of SG 2 "Institutional Capacity Development")
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EXECUTIVE SUMMARY

Background information on the state of affairs

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

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

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

Introduction

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

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

Main Results and Outcomes Achieved

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

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

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

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

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

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

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

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

Task Force Audit & Ethics (TFA&E)

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

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

Working Group on Information Technologies (ITWG)

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

Task Force on Municipality Audit (TFMA)

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

Working Group on Environmental Auditing (WGEA)

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

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

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

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

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

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

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

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

Main results of SG2 at a glance are as follows:

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

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

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

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

Task Force Audit & Ethics (TFA&E)

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

- Workshops – moderated by SAI Portugal – on integrity/anti-corruption conducted during IX EUROSAI-OLACEFS Joint Conference, hosted by SAI Hungary through an on-line platform.
- Several articles issued e.g. articles in Turkish publications by the SAI of Turkey and the article entitled Audit case: Integrity in Humanitarian Aid, by the SAI of Portugal, published in the OECD Auditors Alliance on-line Integrity Platform.

Working Group on Information Technologies (ITWG)

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

Working Group on Environmental Auditing (WGEA)

- Massive Open Online Course (MOOC) on Auditing Water Issues, launched in 2018, received an E-course "Quality Award" from the Estonian Information Technology Foundation for Education, as well as nominated for the "Course of the Year" award.
  The MOOC development is finalized, but the courses are ongoing on an annual basis.

- The XVIII annual meeting was organised online with 100 participants and dedicated to: Air quality and urban traffic – problems and possible solutions in auditing tasks.

Issues to be Addressed by the GB

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

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

Cross-cutting Issues

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

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

- **Need for a Holistic Approach:** The implementation of the different objectives of SG2 requires a holistic approach. Progress in encouraging more EUROSAI members to carry out peer reviews

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

Expectations Towards GB and EUROSAI Community

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

Strategic Goal 1: Professional cooperation

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

Strategic Goal 2: Institutional Capacity Development

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

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

Strategic Plan Midterm Review/Progress Report

Reporting SAI(s): Czech Republic and Germany

Strategic Plan 2017-2024

A. Executive Summary
The Operational Plan to implement Strategic Goal (SG) 1 consists of 45 projects, of which 29 are operated by the EUROSAI Working Groups and Task Forces, 8 by the SG1 Co-leaders, and 8 by individual SAIs. SG 1 has held four annual meetings, bringing together the chairs of the WGs and TFs, leaders of project groups and other interested SAIs to update the progress of projects, brainstorm new projects and join interested SAIs in new project groups. Among the individual SAIs that set up and lead new projects groups are the SAIs of Belgium, Hungary, Israel, and the UK.   So far, 26 projects have been completed by June 2020, 4 will be completed between 2020 and 2024, and the others are ongoing projects. Six desired outcomes have been achieved, one has been partly achieved and one was delayed.   The Co-leaders have produced a booklet of SG 1 projects which was disseminated at the XXIII INCOSAI and other events. SG1 has also updated and redesigned the EUROSAI at glance presentation.
B. Evaluation of cross-cutting issues and proposals
EUROSAI Databases: There are (too) many databases with similar contents (i.e. Database of Audits and The CUBE (IT Audits); Databases of products and surveys/ Good Practices Database operated by SAI Hungary). To ensure a better usability and user friendliness, some of these databases could be merged or interlinked.

C. Update of the Strategic Plan

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

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

Strategic Goal 1

Objective (s)	Project/Initiative (2017-2021)	Results and outcomes achieved so far and foreseen until June 2020	Related Desired Outcomes/Guiding Principles in the ESP	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles
1.1. To promote audit-related cooperation by acting as a broker between members	Coordinated Audit on E-commerce	• Joint Report (published in 2019). • Representatives of the SAI of the Czech Republic presented the result of the national audit at the ECA.	• An increase in cooperative audits, 'cross-marketing' and joint audit-related initiatives, especially on audits of topics of common and current interest.	**Achieved** • Eight cooperative audits have been or are being completed (3 by WGAFADC, 3 by WGEA, 1 by ITWG, 1 by individual SAIs) • Two cooperative audits have been kicked off and will be completed in 2021 (1 by WGAFADC, 1 by individual SAIs)
	International coordinated audit on prevention and consequences elimination of floods	• Joint Report signed remotely by each participating SAI in the IV Q of 2020.		
	International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of	• Joint Report will be signed in the II Q 2021.	• SAIs are able to swiftly set up cooperative	**Achieved** • Parallel audit on Workforce

	Hazardous Wastes and their Disposal (follow-up audit)		audits and respond to existing and emerging challenges as needs arise,facilitated by EUROSAI.	2030 was set up with the support of EUROSAI • Guidelines to audit ethics dissemitated in several languages
	International coordinated audit on waste management and utilization	• All national audits are already conducted. • Draft Joint Report is being prepared. • Joint Report signed remotely by each participating SAI in the IV Q of 2020		
	Cooperative audit on Energy Efficiency in Public Buildings	Joint report was published in October 2018 (Press release and report; Video)		
	Cooperative audit on Air Quality	Joint report was published in July 2019, introduced to the assemblies of INTOSAI WGEA and EUROSAI WGEA (Press release; Report)		
	Cooperative audit on Marine Protected Areas	Joint Report Joint report was published in July 2019, introduced to the assemblies of INTOSAI WGEA and EUROSAI WGEA (Press release; Report)		
	Parallel audit on Data Protection (implemented as "minimal" parallel audit)	Parallel audit has been carried out		

	Parallel audit on Workforce 2030 - Challenges and Opportunities	National audits in 2020 Consolidated report in IIIQ 2021		
	Disseminate guidelines to audit ethics/integrity and test guidelines in pilot audits	• Guidelines available in French, Spanish, Greek, Albanian, Macedonian, Russian, Serbian and Turkish • Conferences/seminars/ workshops delivered (OECD Auditors Alliance and SPIO, Integrity PG seminar, SAI Spain, CPC Portugal, EUROSAI-ASOSAI Conference, ECOSAI workshop, 14th International Conference on Accounting in Tirana, University of Pisa, SAI Greece, OLACEFS) • Audits conducted using the guidelines (ECA, Spain, Portugal) • Assist SAIs as needed (ECA, Portugal) • Share experiences/ lessons learned (meetings Oct 2018 and Dec 2019)		
	Initiate and conduct cooperative audits on municipality issues	• Topics identified • List of interested SAIs is being compiled		

	Publish the EUROSAI TFMA Audit Compendium	• First compendium published • Second compendium will be published in III Q 2021		
1.2 To support the development of innovative audit approaches and methods making use of new technologies	BIEP (Benchmarking Information Exchange Project)	• The communication and cooperation are taking place via BIEP Portal (biep.nku.cz) and more than 439 users from 46 countries and ECA are registered there. • Information, data and knowledge is shared in BIEP and so far just over 48 free topics are open. BIEP has been used as the primary knowledge-sharing platform for two EUROSAI Project Groups – *Auditing the response to the COVID-19 pandemic* and *Preparing for future risks and climate crisis: Time for audit to take a long-term view?* which altogether contain 17 topics related to the project groups. The functionalities of the	New 'state of the art' approaches have been developed by members and shared with the EUROSAI community, for example using data analytics, or auditing complex cross-cutting issues and the implementation of the SDGs.	**Achieved** • New approaches have been shared e.g. via seminars, the Innovations Newsletters, the workshop on reactive and rapid audit reporting, survey reports of the WGs and TFs, cooperation with OECD

		BIEP Portal are regularly extended in order to increase user friendliness and meet the users needs.		
	Innovations in EUROSAI	Regular newsletter (6 newsletters published between December 2018 and December 2020)		
	Reactive and rapid audit reporting: using facts-only reports to assist public accountability	Three seminars have taken place; output has been be published		
	Conduct seminars on topical issues for the members of the WGAFADC	Three seminars were held, namely: • "Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods" (30 March 2018, Chisinau, Moldova); • "Transboundary movement of hazardous wastes: problem, consequences and challenges" (24 April 2019, Tirana, Albania);		

		• "Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes" (30 October 2019, Belgrade, Serbia).		
	Implement initiatives to encourage the SAI's role in promoting integrity in the public sector and in including ethics as an element of the audit process	• Cooperation with other Regions (OLACEFS, AFROSAI) • -Share information, materials and experiences and develop joint projects (Integrity PG Hungary with the correspondent results shared in the TFAE website- Hungary, Albania, Austria, Belarus, Bulgaria, Georgia, North Macedonia, Austria, Portugal, Romania) • -Cooperation with OECD (developing integrity indicators and including the TFAE guidelines in OECD integrity toolkit)		

	Identify the scope of data use in EUROSAI member states and find best practice models in the field of municipality audit methodology and data analysis	Survey report, online tool for tailor made analysis		
	Analyze methodologies used in different EUROSAI member SAIs in audits of municipalities	Areas where the recommendations and guidelines on municipality audit could be useful are identified		
1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners			• A 'market place' – that is easily and swiftly accessible –exists for the exchange of knowledge, audit skills, expertise and experts.	**Not achieved** • No need expressed by SAIs • Exchange of knowledge etc. also works by other means (e.g. in WGs, TFs, PGs, BIEP) • **We suggest to delete this desired outcome**
	Project Group on Follow-up of implementation of audit recommendations	Best practice guide has been published in January 2021	• EUROSAI brokers best practices, innovation initiatives and public sector audit-related knowledge between members, within specific focus groups such as YES! and during specially arranged events.	**Achieved** • Several documents (best practice guides, articles, newsletters) have been published • Several events (conferences, joint seminars, seminars of WGs/TFs) have taken place
	Managing of Training	Information on training activities updated regularly, supporting the organisers of training events		
	Hackathon	International hackathon has taken place		
	Steering committee for the IV Young EUROSAI (YES) conference	Conference has taken place		
	Organize seminars on relevant topics on municipality audit	Three seminars have taken place		
	Organize expert meetings on the basis of members' needs on municipaly audit	No need expressed		

	Continue to raise awareness on the importance of ethics as a pillar of SAIs, e.g. by publishing articles/papers on ethics related issues	• TFAE guidelines available in English, German, Spanish, Greek, Albanian, Macedonian, Russian, Serbian and Turkish • Conferences/seminars /workshops delivered (SPIO, SAI Spain, ECA, CPC and SAI Portugal, SAI Turkey, EUROSAI-ASOSAI Conference, University of Pisa, SAI Greece, OLACEFS, AISCCUF Young People's Congress, FIASEP (Spain)) • Assist SAIs as needed (ECA, SAI Portugal, SAI Bosnia and Herzegovina, SAI Greece) • -Ethics Peer Review (ECA, SAIs Poland and Croatia) • -IntoSaint moderator training and IntoSaint roll-out • -Ethics Training Model • Maturity Model for the implementation of ISSAI 130		

		• Articles published in the EUROSAI Magazine, INTOSAI Journal, ECA Journal, French newsletter "Article 15", Journal of the Turkish Court of Accounts, Ombudsman Academic Journal of Turkey's Ombudsman Institution, ECOSAI Circulars, World of Accounting Science and Staff Magazine of the SAI of Germany • Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing) • Share experiences/lessons learned (meetings Oct 2018 and Dec 2019)		
	Monitor and update the list of SAIs' ethical frameworks and practices and also their ethics' related audit initiatives	• Information and materials shared in meetings of the TFAE and within the Integrity PG (Hungary) with the correspondent results		

		shared in the TFAE website • Survey conducted by the TFAE in 2020		
	Follow/support work of IDI, other regional organisations, OECD and other partners as concerns ethics related issues	• IDI: SAIs fighting corruption project • OLACEFS (presentations and reciprocal participation in each others' meetings) • AFROSAI (ethics training on request of GIZ, workshop in the AISCCUF Young People's Congress) • ECOSAI (articles, presentations and training) • OECD (Auditors Alliance, SPIO, development of integrity indicators, Integrity handbook and toolkit)		
	Publish TFMA newsletters annually	Two newsletters published		
	Facilitate communication between EUROSAI TFMA, EURORAI and NORPIA	Knowledge and experience shared continuously		
	Prepare an overview about municipal external audit system in each country of TFMA members	Overview finalised and published on website		

	Carry out an analysis of existing external audit systems	Comparative study finalised and published on website		
	Exchange of experience with AFROSAI e.g. on SDGs (Knowledge sharing event)	Joint seminar has taken place		
			• EUROSAI acts as a knowledge broker between members and external stakeholders and partners such as INTOSAI and its Regional Organisations, universities and international organisations.	**Achieved** • Joint EUROSAI-AFROSAI seminar on the audit of SDGs has taken place • EUROSAI-ECIIA survey on integrated reporting has been launched
	EUROSAI Database on audits	• More than 3200 audits from 34 SAIs • Reward for 2000th audit uploaded to SAI Belgium • Q&A updated on the EUROSAI website. • 1482 new audits published from 2017 to 2020 have been added • Increasing number of users from EUROSAI members and from other countries over the world	• Members make effective use of available databases, products and experiences of others engaged in the external audit field.	**Achieved** • Databases on audits and products growing continuously • Welcome package awaits finalisation, graphic design and distribution
	EUROSAI Database on products	• Database updated regularly and search		

		filters improved. So far, there are 929 products in the database. • Q&A updated on the EUROSAI website.		
	EUROSAI Database on surveys	Database updated.		
	The CUBE	Both the CUBE and the Active IT Audit Manual are fully operable, maintenance is provided in case if issues appear.		
	Welcome package	Welcome package text prepared to be used as an informative guide for not only newly appointed EUROSAI Presidents.		
	Further develop and promote the IDI/KSC communication and e-learning platform - SG1	• A manual distributed to leaders of WGs and TFs on how to use the tool. • Text explaining the tool is prepared. Graphic design of a leaflet will be ready in the near future	• EUROSAI promotes the use of IT platforms to share knowledge, allow co-operative work, encourage informal networking and hold virtual meetings.	**Partly achieved** • IDI/KSC platform has been used for an e-learning course • Electronic information edition of WGAFADC delayed, finalised in 2021
	Update the sub-portal of the EUROSAI WG on the web portal of the Accounting Chamber of Ukraine	The new web-page of the EUROSAI Working Group was created on the new website of the Accounting Chamber of Ukraine		

Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
• Database of audits: Governing Board members should lead by example in uploading their audit reports. • All SAIs should add audit materials into the database in PDF format and not links to websites. • All SAIs are encouraged to promote EUROSAI databases within their SAI.	• Merge the different EUROSAI databases.
• Keep ethics as a permanent concern in the EUROSAI agenda	• Create a network/platform to keep exchanging experiences and undertake joint projects on ethics issues
• SAI of Czech Republic would like to hand over the Management of Training to another SAI	Training events are listed as projects in the Operational Plan • Is it still necessary to manage training in EUROSAI as a separate project • Or could it be managed as part of the monitoring of the OP by the Co-leaders? • Should every training event be listed as a separate project?

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**Strategic Plan
2017-2023**

A. Executive Summary

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

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

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

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

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

- •   Professional Standards Committee (PSC) – SAI of Sweden

- •   Capacity Building Committee (CBC) – SAI of Poland

- •   INTOSAI & Regional Coordination Platform – SAI of Poland

B. Evaluation of cross-cutting issues and proposals

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

C. Update of the Strategic Plan

| Description

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

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

Strategic Goal 2 Institutional Capacity Building

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
2.1. To facilitate and support needs-driven institutional capacity development initiatives	EUROSAI members' capacity development needs analysis	The Audit Methodology Meeting was held in Warsaw, Poland, in October 2018 gathered 60 EUROSAI experts from 30 member SAIs. Three topics were covered: audit planning, communication with stakeholders, and quality assurance. The meeting was well received by the participants – continuation is considered. Date of the second edition depends on the pandemics (in-person meeting preferred). https://www.eurosai.org/en/calendar-and-news/news/Meeting-of-EUROSAI-Audit-Methodology-Experts-00001/	1. On the basis of a needs-assessment, which reflects the diversity of the members, EUROSAI coordinates and facilitates institutional capacity development initiatives, which are organized and implemented by EUROSAI members or external partners.	1. **Partially achieved.** Needs assessment based on: - Analysis of the IDI Global Survey results - Methodology Meeting
	Enhanced capacity for peer-to-peer support	-The workshop on long-term peer-to-peer capacity building was held in February 2019 in The Hague, organized by the SAIs of The Netherlands and Sweden, in cooperation with the INTOSAI Capacity Building Committee (CBC). It gathered over 20 participants from 8 EUROSAI members and the IDI. - The findings of the workshop have been carried forward by the CBC work stream on peer-to-peer cooperation (established in June 2019 and coordinated by The Netherlands)	2. Capacity development initiatives focus both on audit skills, as well as on institutional themes such as independence,	2. **Partially achieved**. Main initiatives that contribute to the achievement of this outcome: - Methodology Meeting - Workshop on peer-to-peer support in the Hague - communication about IFPP that includes both audit skills and institutional themes - professional trainings organised by ITWG (the Cube, Audit Manual, ITSA, ITASA) - IntoSAINT - collaboration with ECIIA on integrated reporting - various activities of TFA&E 3. **Partially achieved**. Main initiatives include: - e-course on performance audit

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

		was organized on 28 January 2021, attended by over 300 participants. - Focus on analysis of survey results and webinar outcomes. Result, best practices and recommendations due to be published in a leaflet for public auditors in Q2 – 2021. Further dissemination will be presented during the practical EUROSAI workshop Congress in Prague 2021. - Ongoing project.		
	EUROSAI Secondment Programme	The programme was approved at the GB meeting in Jurmala (Latvia) in June 2019. . The updated ToR of the programme was accepted by the Governing Board in April 2020. An invitation, approved by the Coordination Team was then sent out to EUROSAI Members. Deadline for submitting the applications has been extended due to Covid-19 until 31 October 2020. The draft evaluation and result grids were prepared. The implementation timetable of the project had to be adjusted to the pandemic situation. - Ongoing project.		
	Massive Open Online Course (MOOC) on Auditing Water Issues	- The MOOC was launched in November 2018. Two rounds have been organised to date (the latest organised in autumn 2019 gathered 125 students from 33 countries, 26 SAIs). - In 2019, the MOOC received an E-course "Quality Award" from the Estonian Information Technology Foundation for Education, as well as nominated for the "Course of the Year" award.		

		The MOOC development is finalized, but the courses are ongoing on an annual basis. - Currently**,** the environmental audit intro and infrastructure audit MOOCs are being updated as a project in INTOSAI WGEA. In autumn 2021, waste and water MOOCs should run again, dates are yet to be announced.		
	EUROSAI WGEA annual meeting (online)	The XVIII annual meeting was organised online on 28-30 September 2020. The meeting was mainly dedicated to*: Air quality and urban traffic – problems and possible solutions in auditing tasks.* Around 100 participants attended the meeting. Materials are available for download at the group's website		
	Continue to raise awareness on the importance of ethics as a pillar of SAIs (TFAE)	TFAE has taken part in the meetings of the Public Sector Integrity Division of OECD and contributed in the preparation of the OECD Integrity Handbook. - Conferences/seminars/workshops delivered (SPIO, SAI Spain, ECA, CPC and SAI Portugal, SAI Turkey, EUROSAI-ASOSAI Conference, University of Pisa, SAI Greece, OLACEFS, AISCCUF Young People's Congress, FIASEP (Spain)) - Articles published in the EUROSAI Magazine, INTOSAI Journal, ECA Journal, French newsletter "Article 15", Journal of the Turkish Court of Accounts, Ombudsman Academic Journal of Turkey's Ombudsman Institution, ECOSAI Circulars, World of Accounting Science and Staff Magazine of the SAI of Germany - Share experiences on implementation of new regulations free of ethical risks (GDPR/EU Directive on whistleblowing)		

		- Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) - Ethics Training Model - TFAE Chair's participation in the IX National Congress of Public Audit (October 2020), organised by the Fundación FIASEP (*Auditing for Transparency in the Public Sector*) hosted by the University of Salamanca, under theme *Digital Administration: A challenge both for management and for public auditing.* - TFAE Chair – SAI of Portugal, with the purpose of disseminating the TFAE's experience in the field, accepted to join the proposed INTOSAI Group responsible for the implementation of the Memorandum of Understanding between INTOSAI and the United Nations (UNODC). The group aims at building a framework for SAIs to fight corruption and to exchange knowledge in the field (October 2020). On 14 December 2020, SAI Portugal, as chair of the TFA&E participated in the first meeting of the expert team to activate and implement the INTOSAI/UNODC MOU, to discuss the action plan suggestion as well as the ToR creation process. - On 9 December 2020 (the international day of anti-corruption), the chair and members of the TFA&E participated in a webinar under the theme "Challenges and approaches to prevent corruption outbreak during times of crisis – Collaboration between SAI's and ACA's".		
	Support European SAIs in implementing ethics control systems (TFAE) Monitor SAIs' ethical frameworks and practices as a tool for improvement	-Translations of TFAE guidelines made available (German, Spanish, Greek, Albanian, Macedonian (Russian), Serbian and Turkish) - Assist SAIs as needed (ECA, SAI Portugal, SAI Bosnia and Herzegovina, SAI Greece) -Ethics Peer Review (ECA, SAIs Poland and Croatia)		

		-IntoSaint moderator training and IntoSaint roll-out -Maturity Model for the implementation of ISSAI 130 - Information and materials shared at meetings of the TFAE and within the Integrity PG (Hungary) with the correspondent results shared on the TFAE website - Survey conducted by the TFAE in 2020		
	Follow/support work of IDI, other regional organisations, OECD and other partners in the area of ethics and integrity (TFAE)	IDI: SAIs fighting corruption project - OLACEFS (presentations and reciprocal participation in each others' meetings) - AFROSAI (ethics training on request of GIZ, workshop in the AISCCUF Young People's Congress) - ECOSAI (articles, presentations and training) - OECD (Auditors Alliance, SPIO, development of integrity indicators, Integrity handbook and toolkit)		
	Disseminate guidelines to audit ethics/integrity (TFAE)	- Translations of the guidelines made available (French, Spanish, Greek, Albanian, Macedonian (Russian), Serbian and Turkish) - Conferences/seminars/workshops delivered (OECD Auditors Alliance and SPIO, Integrity PG seminar, SAI Spain, CPC Portugal, EUROSAI-ASOSAI Conference, ECOSAI workshop, 14th International Conference on Accounting in Tirana, University of Pisa, SAI Greece, OLACEFS) -Assist SAIs as needed (ECA, Portugal) - Share experiences/lessons learned (meetings Oct 2018 and Dec 2019) - TFAE Chair delivered a presentation during the European Court of Auditors' on-line *Conference on Ethics and Integrity in Public Administration.* The conference covered different aspects of ethics and integrity, including transparency,		

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

	The accumulation of SAIs' knowledge on the issues of prevention and consequences elimination of disasters, standardization of the terminology used in conducting audits (WGAFADC)	-Regular updates of the Glossary of Disaster-Related Terms and the knowledge base on the prevention and consequences elimination of disasters have been done. - The draft Good practice recommendations of conducting audits in the field of prevention and consequences elimination of floods were prepared. The Glossary of Terms concerning flood prevention and elimination of their consequences was developed. The document was approved at the VI Annual Meeting of the WGAFADC on 24 November 2020 (finalised). https://rp.gov.ua/upload-files/IntCooperation/ EUROSAIWGAFADC/AFADCD/ Good_Practice_Recom-Floods_en.pdf - A survey on the audits on natural and man-caused disasters and catastrophes in Europe was conducted (finalised). This project is ongoing and will be continued for 2021. Two tasks of the project have been completed		
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Project on Social utilisation and transparency of public sector audits (HU)	The aim of the project was to explore possibilities to improve the use of public sector audits. The results of the activities are included in the Guideline of the social utilisation and transparency of public sector audits and have been disseminated among EUROSAI members. The project is completed. https://www.eurosai.org/en/calendar-and-news/news/Guideline-on-the-social-utilisation-and-transparency-of-public-sector-audits/	1. EUROSAI members lead by example (INTOSAI P-12, INTOSAI P-20 and ISSAI 130). 2. Members use cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.	1. **Partially achieved:** - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - projects on integrity and transparency 2. **Partially achieved**: - GB Members committed to conduct IntoSAINT - initiative on implementation plan for SAI PMF delayed - participation in the INTOSAI workshop on peer reviews
	Project on the role of SAIs in spreading integrity culture	The aim of the project was to establish cooperation among the participants on integrity solutions and practices. The main findings of the		

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

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

Framework of Professional Pronouncements (IFPP) and contribute to its future development	development of INTOSAI Professional Pronouncements	Standards Liaison Officers (ISLO), a virtual community has not been created, so as not to overlap. - Various EUROSAI fora are used to inform EUROSAI members about IFPP and opportunities to contribute to the Strategic Development Plan. - A workshop is prepared for the EUROSAI Congress in Prague 2021 that covers both the new IFPP and the implementation of ISSAIs. - The project is ongoing.	applying international professional standards as far as possible. 2. EUROSAI liaises with the Forum for INTOSAI Professional Pronouncements (FIPP) and gives input and feedback to its strategic work plan. EUROSAI inputs are based on a joint position of its members. 3. EUROSAI is actively involved in initiatives of INTOSAI and other organisations to contribute to the continuing development of international standards and guidelines	- new pronouncements are being translated into Russian - seminar on "Practice of using the ISSAIs in conducting audits in the sphere of prevention and consequences elimination of floods" 2. **Partially achieved**: - EUROSAI is represented in the PSC SC - EUROSAI Members were encouraged to contribute to the Strategic Development Plan 3. **Partially achieved**: - EUROSAI Members encouraged to contribute to exposure drafts of new or revised pronouncements
	Translation of the ISSAIs into Russian	- The migration from the ISSAI framework to the IFPP entails review of the INTOSAI pronouncements and, subsequently, a review of the Russian translation. - The project is ongoing.		
	Support IT related Standards and Guidelines (ITWG)	- EUROSAI ITWG and INTOSAI WGITA have agreed to collaborate on the topic and exchange views. First virtual meeting was held in September 2020. - A meeting regarding the development of WGITA IT audit handbook was held on 18 November 2020 with US GAO (responsible for the project) and SAI India (Chair of WGITA) and EUROSAI ITWG members provided their input and agreed to share their comments when the draft document is finalized. - The project is ongoing.		
	Raising awareness of the SAIs about the use and implementation of ISSAI 5500-5599 "Guidelines for auditing disaster-related aid" (WGAFADC)	A seminar on the topic "Practice of using the International Standards of the Supreme Audit Institutions in conducting audits in the sphere of prevention and consequences elimination of floods" was held (30 March 2018, Chisinau, Moldova). Finalised.		

2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	Promotion on audit on SDGs among EUROSAI members (NIK)	-SAI Poland sent a letter to all EUROSAI members on SDG-audits carried out by SAI Poland. - Two articles on SDGs audit were published in 24th edition of EUROSAI Magazine by SAI Austria and SAI Poland. - During the Seminar on SDG in Lisbon in November 2019, SAI Poland represented EUROSAI in the roundtable on regions' experience in SDG audits. - The project is ongoing.	1. EUROSAI provides regional input to INTOSAI initiatives and products, based on a joint position of its members. 2. EUROSAI acts as a broker of INTOSAI products on auditor professionalization for members.	1. **Partially achieved**: - ongoing initiatives related to SDG auditing 2. **Delayed**. As soon as exposure drafts of competency pronouncements are ready, EUROSAI Members will be encouraged to comment.
	The follow-up of the Sustainable Development Goals, in particular Goal 11 "Make cities inclusive, safe, resilient and sustainable" (WGAFADC)	-The project includes the development of indicators for the follow-up of the SDGs in the area of prevention and consequences elimination of disasters. - A seminar on the topic "Contributing to achievement of the Sustainable Development Goals in the sphere of prevention and consequences elimination of disasters and catastrophes" was held (30 October 2019, Belgrade, Serbia). Finalised. - A seminar on the topic "Prevention of man-made disasters: three steps in the future" was held on 25 Nolvember 2020. Finalised. - A survey to monitor the achievement of Sustainable Development Goals in the field of prevention and consequences elimination of catastrophes is to be conducted in IQ 2021.		
	Conducting the international audit on the implementation of the UN 2030 Agenda within the scope of the WG's activities (WGAFADC)	- According to the views of the WG's members, the task needs further studying and identifying possible topics for conducting audits on the implementation of the Agenda 2030 in the part related to the activities of the Working Group. - The project was revised and will be continued in 2021.		

| 2.5. To voice EUROSAI members' common institutional interests within the wider INTOSAI community | EUROSAI liaison with INTOSAI Committees – PSC, KSC, CBC and WG/TF. | -Professional Standards Committee (PSC): SAI Sweden participated in the PSC meetings 2018-2020 and beforehand consulted the EUROSAI coordination team (CT) on the most important agenda items.

- Capacity Building Committee (CBC): SAI Poland participated in the CBC meetings in 2018-2020.

- INTOSAI & Regions Coordination Platform: SAI Poland and EUROSAI Secretariat participated in the meetings of the Platform in 2018-2019, during which they presented EUROSAI products and initiatives.

- EUROSAI nominated a representative to INTOSAI TFIAP (from SAI Romania)at the 52nd Governing Board meeting in 2020. | 1. EUROSAI – in cooperation with stakeholders and partners – is responsive to its members' needs, and supports them on key issues, such as their independence and integrity.

2. EUROSAI is attentive to the diversity of needs of its members, addresses that diversity and encourages the involvement of all members in the regional activities. | 1. **Partially achieved**: EUROSAI representation present at meetings of key INTOSAI bodies. This is an ongoing work that will be continued.

2. **Partially achieved:** EUROSAI Members are encouraged participate in the activities organised by EUROSAI. |
| | EUROSAI interaction and feedback towards main INTOSAI bodies | -EUROSAI GB members are informed on the main developments and initiatives taken by INTOSAI GB, where SAI Poland and SAI Portugal are members nominated by EUROSAI GB.

- At INCOSAI 2019 in Moscow, EUROSAI Secretariat reported on EUROSAI activities and organised EUROSAI booth. | | |

Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
EUROSAI GB: - Simplify the Strategic Plan and the Operational Plan, as well as reporting on their implementation. There has to be continuous work to simplify structures (e.g. the objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and keep reporting on an appropriate level (not to overburden with administration etc.). We suggest not to duplicate reporting from WGs/TFs in the reporting from the strategic goals. - We would appreciate efforts to reduce the number of EUROSAI databases and to continue the work to develop and integrate EUROSAI websites. - Have a clear link between the objectives and expected outcomes of the Strategic Plan. EUROSAI members: - Participation in and contribution to SG2 activities - Volunteers to lead projects under SG2 (e.g. project on implementation plan for SAI PMF) - When organising an event, clearly communicate the link to the objectives of the Strategic Plan and expected outcomes to be achieved	
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