
EUROSAI

GOAL TEAM 1: CAPACITY BUILDING

EUROSAI Strategic Plan 2011-2017

GOAL TEAM 1

4rd report to Governing Board

Final
May 2016

Reporting period:

2015-2016

I. Executive summary

Strategic Goal (1)

CAPACITY BUILDING: Facilitate the development and the strengthening of institutional capacity of EUROSAI members

Main results achieved (2)

- SAI of Hungary has held 2 meetings (October 2015, April 2016) since the last GB meeting.
- Operational plan reviewed by exchange of emails and discussions during the meetings (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 to GT4 as common opinion on this issue. (See attached)
- Innovation Volume III (available in the EUROSAI website). Volume IV in progress.
- Analysis of the EUROSAI members' answers to the IDI Global survey.

Main issues to consider, decide or follow-up (3)

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- 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.

Decision required from the GB (4)

- none

II. Progress report

Implementation Strategy n.º 1 (5): 1.1 Establish the conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building

Results already achieved:

- Identify relevant information available on the websites (finalised in 2013 – reviewed in 2016 – finished) (Tasks 1&2)¹
- Good practices of capacity building identified, booklet is published (Task 6)
- Informing the EUROSAI members about the EUROSAI Electronic Good Practice Database on Audit Quality (Task 7)
- Defining a scheme on the strategic articulation between CB success factors (Task 8)
- Monitoring the development of the SAI PMF (Task 9) –merged into Task 5, but the numbering has not changed
- Sweden, UK and France attended the (INTOSAI CBC) SAI Supply side seminar in 2012 (Task 11)

Main expected results for the future:

- Keeping in touch with IDI and INTOSAI Donors to identify financing possibilities (Task 3) (permanent watch; to be continued)
- Support eligible SAIs (Task 4) (permanent watch; to be continued)
- Promote the knowledge of IDI tools on Capacity development (Task 5) (permanent watch; to be continued)
- Establish cooperation with INTOSAI regions (Task 10) (permanent watch; to be continued)
- Permanent liaison with IDI, CBC activities (Task 12) (permanent watch; to be continued)

Implementation Strategy n.º 2 (6): 1.2 Establish the operational framework for facilitating capacity building development

Results already achieved:

- Identify the possible needs and gaps regarding capacity and professional development needs within EUROSAI (Task 13 & 14)
- Identify e-learning modules within SAIs, IDI and other partners (Task 15) (completed for the EUROSAI community)
- Awareness of Open data (Task 18)
- 3 volumes of innovation booklets were published (Task 19) (preparation of Volume 4 is under progress)

Main expected results for the future:

- Transmitting ideas on new website design to GT4 (Task 16) (permanent watch to be continued)
- Uploading GT1 information to EUROSAI website (Task 17) (permanent watch to be

¹ According to the Operational plan.

continued)

- Introduction of good examples of innovative approaches – Municipality seminar in September, 2016 (Task 20)

Implementation Strategy n.º 3 (7): 1.3 Facilitate and support the development of strategies for capacity building at SAI level

Results already achieved:

- Ensure a correct articulation with GT3 works on training needs (e.g. GT3 is invited to make a presentation in GT1's meetings) (Task 21)
- Disseminate the peer review guide of INTOSAI (Task 22)

Main expected results for the future:

- Be more actively involved in CBC-SC3 to provide input and feedback (Task 23)

Implementation Strategy n.º 4 (8): 1.4 Take active steps to strengthen and support SAI independence

Results already achieved:

- Survey conducted on independence of SAIs (Task 24)
- Workshop on value and benefits of different independence models within EUROSAI community (Task 27)
- Part 1&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' (Task 28)

Main expected results for the future:

- Promote the use of SAI PMF pilots, ethical and other integrity based self-assessment tools (Task 25)
- Encourage dissemination/implementation of the EUROSAI statement of Independence of SAIs, the UN General Assembly Resolution of 2011 as well as of 2014 (Task 26)
- Part 3 - Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in 'delivering the message' (Task 28)

III. Cross cutting information:

Training events (9):

In the reporting period: Municipality audit seminar (Warsaw, October 2015)

Surveys (10):

- In the reporting period: needs and gaps of the EUROSAI members (based on IDI Global Survey)

Funding from the EUROSAI Budget (11):

- A financial request received from the SAI of Lithuania (3,500 euros). GT1 report issued (Rule 43 EFR)

External funding (12):

- In the reporting period: none

Use of the EUROSAI website (13):

- Information on GT1 for the EUROSAI website provided
- Update of GT1 documents in its website's section
- News on GT1 issues in the EUROSAI website

Interaction with INTOSAI groups (14):

- within INTOSAI CBC including 'Promote best practices and quality assurance through voluntary peer reviews Subcommittee'
- representatives of CBC were invited to GT1 meetings

Reinforcement of cooperation with other organisations or partners (15):

- IDI has participated and gave presentations (such as E-Learning, Global Survey) in GT1 meetings as an invited expert
- Representatives of GT1 participated in workshop on INTOSAI Competency Framework for auditors (June 2015)
- Discussions have been promoted in order to foster cooperation

EUROSAI or other publications (16):

- Contribution to Issue No. 21 of EUROSAI Magazine ("Main Outcomes of EUROSAI Goal Team 1 on Capacity Building Between 2011 and 2015")

Sustainability initiatives (17):

- No sustainability initiative taken
- No sustainability initiative planned

Activities to be disseminated (18):

- GT 1 Operational Plan is available on EUROSAl Website
- Innovation Volume III (available in the website)
- Database about relevant information on Capacity Building (available on EUROSAl Website)

Suggestion of issues to be discussed with other Goal Teams (19):

- GT1 has no specific suggestions at the moment

Suggestions to improve the implementation of the EUROSAl Strategic Plan (20):

- GT 1 has no specific suggestions at the moment.

Attachments:



- Progress report of GT1
- Outcome of the stocktaking exercise series

Date: May, 2016



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Progress Report of EUROSAI Goal Team 1 on Capacity Building



Reporting Period: 2015-2016

Implementation strategy (SP): 1.1 - Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building									
Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/Y Y)	To (MM/Y Y)			In former years	In the current reporting period		
1.1.1 Promote the use of relevant materials and information	Tasks executed as planned				100%				
	1.1.1.1. (1) Identify relevant information available on the websites of international organizations and propose a typology/map; Compose all the collected information into a database and evaluate its homogeneity and usefulness (in liaison with GT2)	3/2012	9/2015	Latvia					
1.1.1 Promote the use of relevant materials and information	Tasks executed as planned				100%				
	1.1.1.2. (2) Promote the use of the database through a permanent watch to alert the group on new interesting documents	3/2012	Perm. watch 2017.	Latvia		Reviewed in 2016	Permanent watch New product:		

1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	Tasks executed as planned				100%	Reports during meetings	Reports during meetings		
	1.1.2.1. (3) Keeping in touch with IDI and INTOSAI Donors notably financing possibilities	3/2012	Perm. watch	Spain					
1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	Tasks executed as planned				100%	Reports during meetings	Reports during meetings		
	1.1.2.2. (4) Support SAIs to prepare proposals for funding	3/2012	Perm watch	Spain					
1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	Tasks executed as planned				100%	Reports during meetings	Reports during meetings		
	1.1.2.3. (5) Promote knowledge of IDI and INTOSAI WGVBS tools, notably the Capacity development database, the new call of proposals and PMF	3/2012	Perm watch	Spain					
1.1.3 Identify examples of regional good practices in capacity	Tasks executed as planned				100%	Completed Available Spring 2014			
	1.1.3.1 (6) Identify good practices in the capacity building relevant area	3/2012	3/2014.	Sweden					




building within EUROSAI	from EUROSAI SAIs, disseminating and raising awareness among the EUROSAI members of the good practices identified and ensure that these are communicated to INTOSAI					Finished			
1.1.3 Identify examples of regional good practices in capacity building within EUROSAI	Tasks executed as planned				100%	Reports during meetings	Reports during meetings		
	1.1.3.2 (7) Inform the EUROSAI members about the Best Practices on EUROSAI Audit Quality database operated by State Audit Office of Hungary (http://www.asz.hu/en/good-practices), and invite them to share some examples of their good practices especially in connection with capacity building.	3/2012	Perm watch	Hungary					
1.1.3 Identify examples of regional good practices in capacity building within EUROSAI	Tasks executed as planned				100%	Reported as finished on 7th meeting.			
	1.1.3.3. (8) Define a scheme on the strategic articulation between CB success factors	3/2014	2/2015.	France					



1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				n.a.	Merged into Task 5			
	1.1.4.1 (9) Monitor the development of the Performance Measurement Framework, carried out by INTOSAI WGVBS/IDI	3/2012	Perm watch	Portugal					
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				100%	Reports on meeting	Reports on meetings		
	1.1.4.2 (10) Establish cooperation with INTOSAI regions within the framework of the INTOSAI CBC, for the purpose of promoting exchange of experience and collaboration	3/2012	Perm watch	Sweden Hungary					
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC	Tasks executed as planned				100%	Sweden, UK and France attended the SAI Supply side seminar. France and UK reported to GT1			
	1.1.4.3. (11) Participate in the seminar to be organized by INTOSAI CBC Chair, next Autumn, for current and potential SAI technical support providers	3/2012	11/2012						



and other capacity bodies of INTOSAI						Completed in 2012 Finished			
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				100%	Reports on meetings	Reports on meetings		
	1.1.4.4. (12) Permanent liaison with IDI and CBC works	3/2012	Perm watch						
Implementation strategy (SP): 1.2 - Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building									
Key activities /projects (6)	a. TASKS					b. PROGRESS			
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/Y Y)	To (MM/Y Y)			In former years	In the current reporting period		
1.2.1 Identify capacity building needs	Tasks executed as planned				100%				
	Tasks not executed and requiring rescheduling								



of EUROSAl members	1.2.1.1 (13) Building on the existing information collected by Latvia identify the possible needs and gaps within EUROSAl	3/2012	2015	Georgia			Presentation during 9 th meeting		
1.2.2 Identify groups of SAls which share interest in specific aspects of capacity building	Tasks executed as planned					100%	Presentation during 9 th meeting.		
	Tasks not executed and requiring rescheduling								
1.2.3 Make use of the opportunities offered by information technology	1.2.2.1 (14) Analyze and club SAls with similar capacity levels, identify weak and strong areas of individual SAls and spot common challenges	3/2012	2015	Georgia			Result on Gt1 website		
	Tasks executed as planned					100%			
1.2.3 Make use of the opportunities offered by	1.2.3.1 (15) Work with EUROSAl members to identify what modules already exist on e-learning within SAls, IDI (putting aside technical aspects)	3/2012	9/2015	Romania			Report to meetings		
	Tasks executed as planned					100%			
	1.2.3.2 (16) Transmit to GT4 EUROSAl Team ideas on website	3/2012	Perm watch	All GT1 members; coordinator:		Report to meetings	Report to meetings.		

information technology				Romania					
1.2.3 Make use of the opportunities offered by information technology	Tasks executed as planned				100%	Documents uploaded	Document uploaded		
	1.2.3.3 (17) Collection, elaboration, uploading of GT1 information on the new EUROSAI website	3/2012	Perm watch	Hungary					
1.2.3 Make use of the opportunities offered by information technology	Tasks executed as planned				100%	Reports to meetings			
	1.2.3.4. (18) Ensure the raising awareness on relevance, role and opportunities and needs of SAIs, as well as practical help on how to proceed with open data	2/2015	Perm watch	Netherlands, Hungary					
1.2.4. Promote innovation in EUROSAI	Tasks executed as planned				100%	Innovation booklet volume I,II and III published (available in the EUROSAI website)	Volume IV in progress (2016)		
	1.2.4.1 (19) Ask to all SAIs to list up to 3 things they have done which they believe to be innovative to produce an annual note capturing European SAI self-reported innovations	3/2012	2016	UK					

1.2.4. Promote innovation in EUROSAI	Tasks executed as planned				100%	Seminar in 2015, Warsaw	Seminar in 2016, Vilnius		
	1.2.4.2 (20) New ideas on promotion of innovative approaches	2/2015	9/2015	Lithuania					
Implementation strategy (SP): 1.3 - Facilitate and support the development of strategies for capacity building at SAI level									
Key activities /projects (6)	a. TASKS					b. PROGRESS			
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/Y Y)	To (MM/Y Y)			In former years	In the current reporting period		
1.3.1 Strengthen the coordination and promotion of development cooperation	Tasks executed as planned				100%	Report to meetings	Report to meetings		
1.3.1.1. (21) Ensuring a correct articulation with GT3 works on training needs	3/2012	perm watch	Portugal						
1.3.2 Encourage SAIs wishing to undergo peer review	Tasks executed as planned				100%	Done and reported			
1.3.2.1 (22) Contribute to disseminate the Peer Review Guide of INTOSAI to all EUROSAI members, in cooperation with Peer Subcommittee of INTOSAI CBC	3/2012	11/2011	Slovakia						

1.3.2 Encourage SAIs wishing to undergo peer review	Tasks executed as planned				100%	Report to meetings	Report to meetings		
	1.3.2.2 (23) Being actively involved in Peer Subcommittee of INTOSAI CBC to analyse the usefulness of the Guide for the European SAIs and provide inputs and feedback	3/2012							
Implementation strategy (SP): 1.4 - Facilitate and support the development of strategies for capacity building at SAI level									
Key activities /projects (6)	a. TASKS					b. PROGRESS			
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/Y Y)	To (MM/Y Y)			In former years	In the current reporting period		
1.4.1 Encourage periodic self-assessment	Tasks executed as planned				100%	Survey on independence completed.			
1.4.1.1 (24) Identify and collect all possible criteria and results from past surveys (IDI, Sweden...) on independence, circulating a further questionnaire to get an overview of the status and needs in the EUROSAI community	3/2012	3/2014.	Hungary						

1.4.1 Encourage periodic self-assessment	Tasks executed as planned				100%.			Newly added task. Report to meetings Conference in September 2016..		
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				100%		Report to meetings	Report to meetings		
	3/2015	2017.	The Netherlands, Hungary, Portugal							
	3/2012	Perm watch	Austria							

1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				100%	Independence seminar organized in 2014.			
	1.4.2.2 (27) Value the diversity of SAI models and independence by creating a booklet + hosting a workshop where each member explains the value and benefits of different EUROSAI models	3/2012	3/2014	Hungary					
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				n.a.	Part 1 &2 are presented	2017 Booklet / Seminar (workshop)		
	1.4.2.3. (28) Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in 'delivering their message'	2/2015	2017	Latvia Turkey					