EUR◉SAI

GOAL TEAM 2: PROFESSIONAL STANDARDS

EUROSAI
Strategic Plan
2011-2017

Terms of Reference

for GOAL TEAM 2

28 May 2012

Index

List of Abbreviations

EUROSAI	European Organisation of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
SAI	Supreme Audit Institution
IDI	INTOSAI Development Initiative
GB	Governing Board
PMRR	Planning, Monitoring and Reporting Requirements

Introduction

Since EUROSAI was established in 1990, the needs of the European SAIs and the environments in which they operate have changed considerably. As a result, an increasing number of SAIs has sought professional and technical cooperation in the framework of EUROSAI.

To meet EUROSAI challenges, and in order to ensure that the Organisation operates efficiently and effectively, the Governing Board proposed to streamline its activities within an overall strategic plan, to provide a framework for supporting the staff of member SAIs in their work.

The VIII EUROSAI Congress (Lisbon, Portugal, 2011) adopted the EUROSAI strategic plan 2011-2017. This first strategic plan has been developed in a spirit of openness and transparency in consultation with all EUROSAI members. It is based on four strategic goals that reflect the needs and priorities of the Organisation's membership:

- Goal 1: Capacity Building
- Goal 2: Professional Standards
- Goal 3: Knowledge Sharing
- Goal 4: Governance and Communication.

The organisational structure of EUROSAI has been adapted accordingly by establishing four respective teams. To implement strategic goal 2, the Professional Standards Team or Goal Team 2 has been created.

1   General Provisions

1.1   Objectives

The overall commitment of Goal Team 2 is to promote the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and INTOSAI Guidance on Good Governance (INTOSAI GOV) as a relevant part of the capacity building process within the Organisation with due regard of the independence of each individual EUROSAI member to determine its own approach consistent with national legislation.

Taking full account of the role and responsibilities of the INTOSAI Professional Standards Committee (PSC), Goal Team 2 shall encourage provision of these standards and guidelines in all official EUROSAI languages and, if feasible, in other national languages. It will also promote their use and discussions on further refining methodologies.

Goal Team 2 shall ensure that the ISSAI and INTOSAI GOV remain up-to-date and relevant by feeding back experiences to the INTOSAI PSC and its Sub-committees as well as to other standard-setting bodies within INTOSAI and its Regional Working Groups.

1.2   Tasks

The Team shall have the following tasks and responsibilities:
- raise the awareness of the ISSAI and INTOSAI GOV,
- encourage high quality translations of the ISSAI and INTOSAI GOV into the official EUROSAI languages,
- publish articles/presentations/expert blogs on the ISSAI framework, the ISSAI and INTOSAI GOV in the EUROSAI Magazine and on the EUROSAI Website,
- identify the needs of EUROSAI members in implementing the ISSAI and INTOSAI GOV and support them in the implementation process,

- organise seminars and workshops to raise awareness of the ISSAI framework and to provide advice on how to implement the ISSAI and INTOSAI GOV,
- share experience and lessons learned
- promote the use of relevant professional materials available related to the ISSAI framework,
- contribute to the further development of the ISSAI and INTOSAI GOV,
- encourage continued support for the INTOSAI PSC and its Sub-committees.

These tasks and responsibilities are concretised by an Operational Plan for Goal Team 2 as defined in the General Procedures for Goal Teams and detailed in the Planning, Monitoring and Reporting Requirements (PMRR).

2 Structural Provisions

2.1 Chair

The chair of Goal Team 2 is the SAI of Germany (Bundesrechnungshof/Federal Court of Auditors).

The chair shall have the following tasks and duties:
- lead and represent the Team,
- promote and oversee action taken under the mandates received by the Team from the Congress,
- ensure that projects and activities of the Team are in accordance with the strategic goals defined in the EUROSAI strategic plan,
- prepare and chair the Team meetings, in cooperation with all members and invited experts,
- draft the agenda of the Team meetings
- draft the minutes of the Team meetings,
- ensure the distribution of documents to the Team members prior to the Team meetings,

- ensure the implementation of the decisions made by the Team,
- monitor the performance of tasks,
- liaise with the Secretariat, the Governing Board and the Congress,
- present the reports, proposals and suggestions of the Team to the Governing Board and the Congress.

2.2   Membership

The members of Goal Team 2 are EUROSAI members who volunteer to participate in the work of the Team. The chair chooses the members among the volunteers with a view to ensuring the Team has recourse to each of the specialisms required to achieve its objectives. The chair notifies the EUROSAI President and the Secretary General of this decision.

The composition of Goal Team 2 shall be governed by the double principle of both preserving a small, efficient structure and a limited number of members to guarantee the Team's effectiveness whilst also respecting the open and inclusive character attributed to EUROSAI by its Statutes.

The chair seeks to ensure an equitable representation of SAIs of the different EUROSAI sub-regions and of the major SAI models (such as Courts of Audit, Board systems or Auditor General systems). While it may not be possible to ensure representation of each group, the chair should work towards the best possible composition to provide the broadest possible base of experiences for the Team consistent with its objectives.

Goal Team members should volunteer for a minimum of three years to enable continuity in the implementation of the strategic plan. For the same reason members may serve additional or extended terms, with a maximum of nine years so as to allow a greater variety of SAIs to work together, encourage new ideas and broaden experience.

A list of members is attached to these Terms of Reference in Annex 1.

2.3 Other participants

Representatives of other SAIs or bodies may be asked for advice in areas where the Team considers it appropriate. Experts may also be invited by the Team to support its activities (see Annex 1). They are invited by the chair of the Team.

2.4 Task groups and Assignment of Tasks

To ensure active participation and achievement of the strategic goal, each member should assume a task on a voluntary basis, dealing with permanent issues entrusted to Goal Team 2 or for liaison with Goal Team 4, INTOSAI and its Regional Groups, IDI and other external partners with which cooperation is promoted.

For a more efficient and specialised operation, where necessary the Team may decide to set up task groups, composed of its members and invited experts on the basis of open and voluntary membership, for fulfilling the different and clearly defined tasks. All representatives participating in task groups may be assisted by experts.

The task groups shall operate under the main lines and supervision of the Team and shall report periodically to its members on the issue or task entrusted. They shall act at their own discretion and inform the chair of the development of their work within a deadline given by the Team. Generally, task groups shall be set up with a temporary duration for performing their task.

3   Procedural Provisions

3.1   Meetings and Communication

The Team shall meet in ordinary session, at least, once a year, and determine the date and the venue that it deems fit. The Team meeting should take place in due time before the Governing Board meeting, so that the Team members may carefully prepare and thoroughly discuss all items which shall be reported to GT4 and submitted to the Governing Board, especially financial requests. Additional Team meetings may be convened, as needed, at the initiative of the chair or at the request of the members.

Team meetings shall be hosted alternately by the Team members. The host shall send out the invitation for the meeting at least four weeks in advance.

In between meetings, other forms of communication may be used to discuss matters, approve documents and take decisions within the Team, e.g.
- written procedure via e-mail or
- video- or telephone conferences, if technically possible.

These communication tools may also be used when there is a need to adopt an agreement or to solve urgent matters arising between Team meetings.

The working language of Goal Team 2 is English.

3.2   Agenda

The chair shall circulate the draft agenda for Team meetings to the participants for collecting comments and suggestions, at least, four weeks prior to the meeting. The members and invited experts may submit to the chair their proposal of items to be included in the agenda for the coming meeting. The final draft agenda shall be submitted to the participants of the meeting two weeks prior to the meeting.

The final draft agenda shall be approved by the participants at the beginning of each meeting.

3.3   Minutes

The chair shall draft minutes in the form of a summary of agreements and circulate it for comment to the participants of the Goal Team meeting within four weeks after each meeting. The minutes shall be adopted by written procedure and then be published on the EUROSAI website for general information.

3.4   Liaison with Goal Team 4

Goal Team 2 shall liaise with Goal Team 4 in the areas defined by implementation strategy 4.1 of the strategic plan. This liaison has been formally established by assigning the chair of Goal Team 2 as member of Goal Team 4.

Moreover, the chair of Goal Team 4 shall be notified on the meeting schedule of Goal Team 2. A representative nominated by the chair may participate in the meetings of Goal Team 2 in order to support the Team's activities.

In those areas where Goal Team 4 is to provide overall support and reports to the Governing Board as defined in the PMRR, Goal Team 2 shall provide all relevant materials in due time for Goal Team 4 to analyse, review and consolidate the information. A timetable shall be agreed upon by the members of Goal Team 4.

3.5   Liaison with other partners

In accordance with the responsibilities of the existing EUROSAI bodies and the Goal Teams created under the Strategic Plan and with respect to the provisions of items 2.1 and 3.4, Goal Team 2 shall liaise with other EUROSAI bodies, bodies of INTOSAI or its Regional Working Groups, and other partners where the Team deems it appropriate or

necessary, with the aim of adding value, identifying the potential for reverse-benefit and reducing a duplication of work.

These liaisons may be established by assigning Team members to attend meetings of the relevant bodies, by inviting representatives of the relevant bodies to attend Goal Team 2 meetings as invited experts according to item 2.3, or by asking them for expert advice in areas where the Team considers it appropriate.

3.6   Reporting

Goal Team 2 reports annually to the Governing Board on the work accomplished by the Team to achieve the strategic goal 2. Goal Team 2 also reports to Goal Team 4 on cross-cutting issues as defined in the implementation strategy 4.1 of the strategic plan and concretised in the PMRR.

The Goal Team chair should provide a brief report on the Team's activities since the last Governing Board meeting as defined by the PMRR.

Any amendments of the Terms of Reference, the operational plan and membership also need to be reported.

The same procedure is applied for the reporting to Congress.

3.7   EUROSAI Website

The Team shall publish the following information on the EUROSAI website:
- a list of members and their professional contact details,
- a list of invited experts,
- these Terms of Reference,
- the Operational Plan,
- relevant documents and weblinks related to the ISSAI and INTOSAI GOV,
- available Russian translations of the ISSAI and INTOSAI GOV

- a list of training activities,
- training materials,
- the minutes of its meetings,
- the reports to the Governing Board and Congress after having been approved by the respective body.

The Team is responsible for ensuring that any amendments of the Terms of Reference, the operational plan and membership are also published in due time.

4 Financial Provision

Funding of Goal Team 2's activities is primarily borne by the SAI or task group carrying out the respective activity. Financial requests from the EUROSAI budget may be made by the respective SAI or task group. These requests must be collected and prioritised by the Team before forwarding them to Goal Team 4, following the provisions defined in the approved financial rules (see Annex 2).

At meetings of Goal Team 2 and its task groups and other events, each participating SAI shall finance in principle its own accommodation and travelling costs. The organisational expenses of meetings are covered by the host SAI following the provisions of articles 5.2 and 14.3 of the EUROSAI Standard Procedures.

Any options for external funding are to be considered, as needed, by Goal Team 2 taking into account the necessary requirements for keeping independence as well as for adhering to EUROSAI priorities and objectives.

5 Final Provision

These Terms of Reference have been written in accordance with the EUROSAI Statutes and Standard Procedures, the EUROSAI strategic plan 2011-2017 and the

General Procedures for Goal Teams, and with reference to the other EUROSAI documents listed in Annex 2.

These Terms of Reference shall be kept under review to reflect the mandate received from the Congress, the agreements taken on its structure and operation, and the new developments in the internal and external remit of the Organisation. Any changes hereto shall be subject to the agreement of the Team and approval by the Governing Board.

These Terms of Reference shall come into effect upon its approval by the Governing Board at its meeting in Ankara on 28 May 2012.

Annex 1

Members of Goal Team 2

SAI	Status
Austria	Member
Belgium	Member
F.Y.R. of Macedonia	Member
Georgia	Member
Germany	Chair
Hungary	Member
Latvia	Member
Lithuania	Member
Portugal	Member
Romania	Member
Russian Federation	Member
Slovak Republic	Member
Turkey	Member
Ukraine	Member

Invited Experts of Team 2

SAI	Status
Azerbaijan	Expert
Cyprus	Expert
Denmark	Liaison with INTOSAI PSC
Estonia	Expert
IDI	Expert
The Netherlands	Chair of Goal Team 4

Annex 2

Overview of Goal Team related EUROSAI documents

Documents	adopted by
1. Overall documents	
▪ EUROSAI Statutes ▪ EUROSAI Standard Procedures ▪ EUROSAI statement on the independence of SAIs	▪ Congress ▪ Congress ▪ Congress
2. Strategic documents	
▪ EUROSAI Strategic Plan 2011-2017	▪ Congress
3. Financial documents	
▪ EUROSAI financial rules[1] ▪ EUROSAI Budget 2012-2014 ▪ Instructions for drawing up, presenting and auditing EUROSAI Accounts[2]	▪ Governing Board ▪ Congress ▪ Governing Board
4. Organisational/procedural documents	
▪ General Procedures for EUROSAI Goal Teams ▪ Planning, Monitoring and Reporting Requirements (PMRR) ▪ Goal Team 2 Terms of Reference ▪ Goal Team 2 Operational Plan	▪ Governing Board ▪ Governing Board ▪ Governing Board ▪ Governing Board
5. Cooperation agreements	
▪ MoU EUROSAI-ECIIA (2011)	▪ Governing Board
6. Other documents	
Guide for organising training events (with Annex "Current Procedure for application and granting of subsidies from the EUROSAI budget"[2])	
Guide on achieving audit quality	
Good practice database	

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[1] To be developed
[2] To be replaced by the yet to be developed "EUROSAI financial rules" after their adoption by the GB