EUROSAI
Strategic Plan
2011-2017

Operational Plan

for GOAL TEAM 2

November 2016

EUROSAI Goal Team 2 Operational Plan

Planning Period: 2011-2017

Executive Summary

Strategic Goal (1)

Professional Standards:
Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development

Importance of tasks included (2)

2.1 Raise awareness of the ISSAI and INTOSAI GOV:
- Maintain/update ISSAI information section on EUROSAI website
- Publish Russian ISSAI translations on EUROSAI website

2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV
- Organise seminars and workshops designed to provide implementation advice, share experience and lessons learned and identify good practices
- Collect and provide relevant professional material

2.3 Contribute to the further development of the ISSAI and INTOSAI GOV
- Prepare joint seminar with ECIIA (planned for spring 2017)

Cross-cutting issues arising (3)

EUROSAI website:
ISSAI information section

EUROSAI magazine:
Regular ISSAI spotlight

Seminars/workshops/training events:
Seminar "Practical implementation of ISSAIs 5500-5599 "Guidelines on Audit disaster-related aid: risks of fraud and corruption, using new methods of data acquisition" (WGD&C, 6 April 2016, within WG meeting)

Funding:
none

Cooperation:
Cooperation with the European Confederation of Institutes of Internal Auditors (ECIIA)

Implementation strategy 2.1 Raise awareness of the ISSAI and INTOSAI GOV

Key Activities/ Projects (SP) -4	Tasks -5	Priority -6	Working Methods -7	Responsible SAIs -8	Timetable -9 From (MM/YY)	To (MM/YY)	Estimated Results and Outcomes -10 2014	11	2015	11	2016	11	2017	11
2.1.1 Encourage high quality translation of the ISSAI and INTOSAI GOV into the official EUROSAI languages in which the documents are not yet available	Encourage further translation of ISSAI into Russian / prioritise which should be translated	1	1. translate practice notes	Russia	Jan 12	Jun 17	Practice notes available in Russian		Practice notes available in Russian		Practice notes available in Russian		Practice notes available in Russian	
			2. translate other ISSAI	Russia	Jan 12	Jun 17	ISSAI available in Russian		ISSAI available in Russian		ISSAI available in Russian (after revised versions have been endorsed)		ISSAI available in Russian (after revised versions have been endorsed)	
	Publish Russian translations on EUROSAI website step by step Link website to issai.org for other languages	permanent	Publish available russian versions **Note:** Russian SAI decides when high quality translations are ready for publication	Germany Russia							inform EUROSAI members on problems with ISSAI translations on the EUROSAI website			
	Promote the latest versions of Russian ISSAI translations on the EUROSAI website	permanent	EUROSAI website as source for most recent Russian translations of the ISSAI	Germany					EUROSAI members are informed		EUROSAI members are informed		EUROSAI members are informed	
	Collect ISSAI translations into other national languages and share them with the EUROSAI community	permanent	Links on EUROSAI website	Germany			Links published on EUROSAI website according to GT2 survey		Information updated, links published		Survey on ISA translations into national languages		EUROSAI approach to discuss with IFAC	
	Overview on ISSAI glossaries (linked with activity 2.3)	permanent	Identify/provide other existing glossaries	Contact persons to PSC/SCs										
2.1.2 Publish articles / presentations / expert blogs on the ISSAI framework, the INTOSAI GOV and on general and specific standards in the EUROSAI Magazine and on the EUROSAI Website	ISSAI spotlight in EUROSAI magazine	permanent	Provide text	All	Oct 12	Oct 16	Column published		Column published					
	Collect and publish articles on ISSAI in (scientific/private sector) publications outside INTOSAI/EUROSAI	permanent	*Master/Bachelor theses *Presentations from SAI staff at scientific conferences *Papers/presentations at universities *Links to EUROSAI ECIIA publications on EUROSAI website (cf 2.3.2)	All										

orange: Priority 1	green: Task completed
yellow: Priority 2	white: Permanent tasks

Implementation strategy 2. 2: Support EUROSAI members in implementing the ISSAI and INTOSAI GOV

Key Activities/ Projects (SP) (4)	Tasks (5)	Priority (6)	Working Methods (7)	Responsible SAIs (8)	Timetable (9) From (MM/YY)	To (MM/YY)	Estimated Results and Outcomes (10) 2014		2015		2016		2017	
								11		11		11		11
2.2.1 Identify needs of EUROSAI members in implementing the ISSAI	Continue to collect SAIs' positions regarding ISSAI implementation status / implementation approach / possible lacks in ISSAI	2	*Collect information/experiences on SAIs' needs from IDI Global Survey *Collect information from ISSAI facilitators for EUROSAI	Germany					Needs identified					
	Stocktaking of ISSAI implementation projects from other institutions (e.g. IDI, INTOSAI)	permanent	Overview of Projects	Denmark										
2.2.2 Based on the needs stated, organise seminars and workshops designed to: • provide implementation advice • share experience and lessons learned and • identify good practices	Provide contact to experts to conduct individual trainings within SAIs	permanent	1.Provide contact to ISSAI facilitators 2. Provide PSC experts 3. Provide contact to Internal Audit experts	1. Germany 2. Contact persons to PSC SCs										
	Draft concepts for and organise seminars	permanent	*Check with GT3 and EUROSAI WGs if ISSAI related seminars are planned *Evaluate 2013-2014 seminars if there is need for follow-up *Contact other regions if a joint event would be interesting	Germany/all			Draft agreed Seminar has taken place 2014 seminar evaluated		Overview on ISSAI related seminars organised by GT3 or EUROSAI WGs exists		Overview on ISSAI related seminars			
	Support hosts in organising the seminars	permanent		Germany/all			Seminar on using Compliance Audit ISSAI	x			Support preparation of joint EUROSAI-ECIIA seminar Support preparation of seminar on the implementation of ISSAI 300		Joint EUROSAI-ECIIA seminar on cooperation with Internal Auditors has taken place Joint GT2-GT3 seminar on the implementation of ISSAI 300 has taken place	x
	Support the preparation of the EUROSAI Congress 2017 on ISSAI implementation	1	participate in Working Teams	all	1/16	5/17								
	Offer service as contact point for the announcement of seminars and the distribution of materials especially on the website	permanent		Germany										

2.2.3 Promote the use of relevant professional materials available related to the ISSAI framework	Continue to collect and provide relevant professional material	permanent		Germany	12/16	4/17				Start merging material with Database of Products	Material included in Database of Products	

orange: Priority 1	green: Task completed
yellow: Priority 2	white: Permanent tasks

Implementation strategy 2. 3: Contribute to the further development of the ISSAI and INTOSAI GOV

Key Activities/ Projects (SP) -4	Tasks -5	Priority -6	Working Methods -7	Responsible SAIs -8	From (MM/YY)	To (MM/YY)	2014	11	2015	11	2016	11	2017	11
GT 2 is NOT responsible for drafting new ISSAI!														
2.3.1 Encourage continued support for the INTOSAI PSC and its Sub-committees by • providing information and feedback from EUROSAI; • taking an active role within the PSC	Liaison between GT 2 and the Committees for INTOSAI Goals 1 and 2 for reciprocal information	permanent	Appoint liaisons/contact points, e.g. by brief reports in meeting , informal, when required	Denmark (PSC), Germany (CBC)			Liaisons appointed							
	Liaison between GT 2 and INTOSAI Subcommittees : Financial Audit SC (FAS) Compliance Audit SC (CAS) Performance Audit SC (PAS) Internal Control SC (ICS)	permanent	Appoint liaisons/contact points, e.g. by brief reports in meeting , informal, when required	Germany Romania, Slovak Rep. Austria Belgium, Lithuania			Liaisons appointed							
	Ensure that EUROSAI members participate in the ISSAI due process	permanent	1. Remind members to comment on ISSAI and INTOSAI GOV (by e-mail e.g. 6 weeks before end of exposure period) 2. Encourage SAIs to include ISSAI facilitators in the commenting process	Germany					Give input for revision of INTOSAI GOV 9140, 9150		Proposal has been sent to INTOSAI ICS on the revision of the INTOSAI GOV 9140, 9150			
	Feed back information gathered under 2.2.1 to PSC	1	Include specific questions from CAS PAS open to any experience	Germany	oct 14	nov 14 (CAS) mar 15 (PAS)								
	Implement cooperation agreements with other INTOSAI regional working groups within the scope of GT 2's mandate	permanent	*Invite members of other regional working groups to GT 2 seminars *Ask other regions if EUROSAI members could particpate in their seminars	Germany partim Belgium									Invite an ASOSAI representative (as observer) to EUROSAI-ECIIA seminar	
2.3.2 Cooperate with external partners whose work has an impact on the ISSAI and INTOSAI GOV	Implement cooperation agreement with ECIIA	1	Proposal outline by cooperation committee	Belgium Germany Poland	Jun 14	Jun 15	Activities agreed		Activities agreed					
		1	Invite other SAIs to join the cooperation committee	Germany	Nov 14	Feb 15	Cooperation committee set up							
		1	create and maintain network of SAI-IA contact persons (A.1)	Belgium	Nov 14	Jun 17			Network of SAI-IA contact persons operates		Network of SAI-IA contact persons operates		Network of SAI-IA contact persons operates	
		2	centralize and dispatch SAI-IA expertise (A.2)	Belgium Germany	Jan 15	Jun 17			SAI-IA expertise surveyed					
		1	collect information on standards implementation and give input for standards revision (horizontal activity A.3, cf. also 2.3.1)	Belgium	Nov 14	Jun 17			Information collected, input for revision of standards given		Information collected, input for revision of standards given		Information collected, input for revision of standards given	

		1	publish documents and reference cooperation activities through existing websites and publications (A.4)	Belgium Moldova	Nov 14	Jun 17		documents and references cooperation activities published	documents and references cooperation activities published	documents and references cooperation activities published
		1	examine in detail feasibility of proposed activities B	Belgium	Nov 14	Dec 15	feasibility study initiated	feasibility report and conclusion		
		1	publish documents and reference cooperation activities through new joint publication (B.1)	Belgium	Jul 15	Jun 17		new joint publication concept and layout	format of new joint publication discussed	new joint publication published
		2	organize joint conference/seminar (B.2, cf. also 2.2.2)	Belgium	Apr 15	jun 17		joint conference organization discussed in detail	joint seminar organized	joint seminar organized and held
		2	collect and share information on national, sub-regional and regional cooperation meetings (B.3)	Belgium Lithuania	Apr 15	jun 17		information collected	information collected and shared	information collected and shared
		2	collect and share information on certain cooperation issues (B.4)	Belgium Poland	Apr 15	jun 17		information collected	information collected and shared	information collected and shared
		2	collect and share information on national cooperation agreements (B.5)	Belgium Turkey	Apr 15	jun 17		information collected	information collected	information collected and shared
	Check possible partners for cooperation	permanent								

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