Third Meeting of the EUROSAI Goal Team 3: Knowledge Sharing

Karlovy Vary, 21 – 22 November 2013

Minutes[1]

Thursday 21. 11. 2013

Welcome and Opening by SAI Czech Republic (Chair)

2.1 Adoption of the agenda

2.2 GT4 annual report about EUROSAI Strategic Plan implementation

SAI Portugal gave a short summary on what has been done so far and added that the delays which occurred during the implementation are not critical. One project was cancelled due to the lack of interest from other SAIs. A note has been put forward that communication should improve at all levels.

2.3 GT3 annual report

The Chair informed shortly about new developments, the changes in the team set-up (Norway will pass on the chairmanship of WGEA to SAI Estonia and Switzerland - WGIT - to SAI Poland. However, it would be beneficial for GT3, if they could stay in the team as regular members – they will be contacted in this regard) and said that some overlapping activities were taken over by GT4.

2.4 Presentation about the new EUROSAI website, EUROSAI publications and EUROSAI budget

The EUROSAI Secretariat representative informed about the new website challenges, its budgeting issues and stressed the importance of regular updates in order to keep the site complete and this also in relation to links provided to other sites of different EUROSAI interest groups. Secretariat provided overview of the history and future of the EUROSAI publications as well. Information about the new EUROSAI financial rules and the execution of the EUROSAI budget 2012-2014 was also provided, pointing out the remaining budget allocations by GTs (21,753.03 euros for GT3) to be spent on those projects they consider necessary for the achievement of their objectives.

2.5 Presentation of activities of subgroup for implementation strategies 3.1.1, 3.1.2 and 3.1.4

According to the Chair, the main objectives of this subgroup were:

1) a set-up of the database of audits conducted by the EUROSAI members in various fields - a scheme of future database which was agreed on during the last meeting of

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[1] All presentations were distributed to the participants and are available in electronic form on request from SAI Czech Republic (Chair)

GT3 last year in Warsaw was introduced in the presentation. The scheme was also used to create a pilot database comprising of audit reports of SAIs of the Czech Republic, Estonia and Lithuania. The main aim is to avoid duplicity with other similar databases and provide for concise overview of audits with regard to their subject area and other attributes. Referring to the discussions during the last GT3 meting (Warsaw, December 2012) SAI Belgium said that information may be provided also in other official EUROSAI languages, but the Chair and SAI Portugal contradicted that English was decided upon and it is also in the protocol and this for manifold reasons. SAI Belgium also referred to the list of sub-criteria which has not been finished yet, and the Chair promised to circulate the worked out material after the meeting. Audits are hard to categorise according to fields and the Chair is aware of that and adds that there is the possibility of having more (max. 2) categories assigned to individual audits. The above mentioned pilot database was designed in order to facilitate the process of processing the data into the real database.

SAI Poland asked whether the database had been compared to other similar products of other EUROSAI entities. The Chair replied that not for the moment as to keep it simple and that they know the fact that for example the EUROSAI WGEA database is very detailed, but they want to take one step at a time as not to become too complicated.

2) a set-up of the database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks - a draft database of products was already presented in Warsaw. During last year a draft scheme of this database was designed. The Chair gave the attendees information about the meeting of GT1 in Paris where the problem of an overlap of this database of products and database of documents related to the capacity building was discussed. SAI Spain pointed out its role of coordinator to avoid the duplicities. The Chair informed that cooperation with the GT1 was already launched.

SAI Belgium also inquired whether the database fields naming and other aspects were consistent throughout all presented materials. The Chair replied that there was cooperation on this with other members in order to prevent possible confusion.

3) to review, improve and maximise use of available tools to disseminate information on products, internally called "marketing activities". During the speech a template presentation to promote the databases and other information was introduced. The presentation was created by Czech and consulted with Polish SAI and after the regular comment procedure it will be disseminated to all the EUROSAI members. The template presentation will be also accompanied by the comments to each slide to facilitate the understanding.

2.6 Presentation of activities of subgroup for implementation strategy 3.1.3

The Chair gave a brief account of the activities related to organisation of training/knowledge sharing events and identification of marketing possibilities. They emphasised the need for promoting the work of EUROSAI entities and better cooperation with activities of other SAI networks, for example the possibility of mutual promoting of our/their database outputs through the respective websites. It was also mentioned that the work of the TG3/GT4 (the

Czech SAI was charged with coordination of this task group for GT4) is also focused on training and its main activities are: the possibility to use the INTOSAI database of experts and specialists more effectively by EUROSAI members and updating of the Practical Guide for organising training events.

SAI Spain urged all again to update all their information/materials/links on websites as to provide for relevant data. In this regard the question by the Chair was put forward whether the information on previous activities should be included in the training databases or whether we should begin from now. SAI Portugal said that the information should be complete including the previous data as well. SAI Spain informed that training materials from the old website will be uploaded in the new one by the Secretariat. SAI Lithuania asked at what point should be the information on upcoming events be advertised on the website, and the Chair stated that as soon as possible in order to ensure for timely circulation of the necessary news.

2.7 Presentation of activities of subgroup for implementation strategies 3.2.1 and 3.2.2

The activities related to cooperative audits and promotion of cooperative audits were presented by the Chair who pointed out the report published on the EUROSAI website which was aimed at possible areas of cooperative activities and needs of SAIs based on the questionnaire, proposal of marketing activities aimed at offers for cooperative activities, existing materials concerning cooperative activities, presentation of the results of cooperative audits. The Chair introduced short analysis focused on where and how it would be possible to publish information concerning cooperative activities on the EUROSAI website.

SAI Belgium asked about the EU Contact Committee JWGAA (Joint Working Group on Audit Activities) and whether there is any material we can use or any overlapping activities. The Chair responded by saying that the JWGAA works directly under the Contact Committee and posts its own materials on CIRCABC which has restricted access rules.

2.8 EUROSAI discussion platform Pleio

The Chair presented information about the collaboration and discussion platform PLEIO on behalf of SAI Netherlands. The platform was set-up in order to promote and share the information related to Young EUROSAI Congress and regular EUROSAI Congress organised by SAI Netherlands. It is a social network facilitating communication and materials sharing which operates under the management of the public administration bodies in the Netherlands. The platform can be used for further promotion of EUROSAI activities.

2.9 Presentation of activities of subgroup for implementation strategy 3.2.3

SAI Poland briefed about the results of the questionnaire on internships and secondments addressed to GT3 and GT4 members. It referred to the experience of SAIs with hosting interns/secondees, their future plans in this regard, benefits and hindrances of such activities, individual existing policies. SAI Poland drafted also a way forward and asked for feedback.

It has been suggested, among others, to use the EUROSAI website for advertising such undertakings and SAI Spain promised to consider such option together with the possibility of setting up of database for internships/secondments on the EUROSAI website reminding that a database would require maintenance and updating from GT3. SAI Portugal said to put the

information under the news section on the website. SAI Poland mentioned the idea of sharing success stories related to this agenda and asked for reconsideration of this. Regarding "Presentation of success stories" SAI Spain warned against parallel information with GT1 activities (success stories in capacity building, including secondments and internships and highlighted the necessity to cooperate on this with SAI Sweden and France. SAI Austria stressed that the difference between internships and secondments should be taken into account and would rather promote case to case approach which is taken at their institution, because there is also the question for the host where the advantage lies and whether the sufficient funds are available. This should be also covered in any future guideline. The Chair mentioned the existing guidelines of the ECA and SAI Poland promised also to take them into account.

2.10 Presentation of implementation strategy 3.3

The presentation of possible interaction with INTOSAI, its values and benefits was given by SAI Poland. The main areas of cooperation between the EUROSAI and INTOSAI were described together with important activities which should be encouraged and developed. SAI Austria just after the presentation reminded the good relations between the two organisations and ensured that other areas would be found through the work of GT3. SAI Spain informed about the agreement between IDI and EUROSAI, and also about the cooperation with ASOSAI.

2.11 Presentations of activities of EUROSAI WGs and TFs

In the following part SAI Hungary acquainted the participants with the latest improvements of the database on good practices developed under the establishment of audit quality management system project and shared on their SAI´s website from June 2011. SAI Spain offered the continuation of their support in encouraging others to share their best practices, as done in 2013.

SAI Portugal informed about the establishment and activities of TF on Audit & Ethics, its survey, new website, and seminar organised in September 2013. They also stressed the importance of systemic approach to auditing ethics where not individual mistakes but rather conceptual matters should be scrutinised, and others should be able to learn about past mistakes seen from the bigger perspective.

The Chair inquired about the TF on Ethics with reference to their materials and their sharing, and SAI Portugal replied that the TF has all materials on their own website already and post them via links on the EUROSAI website as well.

Activities of the TF on the Audit of Funds Allocated to Disasters and Catastrophes were summarized by SAI Ukraine. They reported on their database of audits related to natural and man-caused disasters in Europe, development of glossary designed for audits in related fields, and drafting of guidelines for the audits of funds allocated to disasters. They explained the reasons behind the change from TF to WG which is mainly due to their ambition to follow up the ISSAI and thus enlarging the scope of their operations.

SAI Austria was excited about their use of ISSAIs and said that this should later be a good example for other SAIs, and asked about the plans with the implementation of ISSAIs. SAI Ukraine stated that they will seek the help of group members and their president already met

with INTOSAI representatives in search of the best way forward. The transformation to the WG is at its beginning and they promised to keep others updated. SAI Austria then mentioned the IDI standards and commented on their general purpose.

SAI Norway presented EUROSAI WGEA´s overview of their meetings, seminars, Newsletter, website, research papers and facilitation of auditing activities.

SAI Poland gave a report on behalf of the ITWG working plan for 2011 – 2014. They also informed about the official handing over of the chairmanship from SAI Switzerland to SAI Poland, which will take place at the next EUROSAI Congress in June 2014.

Friday 22. 11. 2013

2.12 Presentation of activities of subgroup for implementation strategy 3.4

The Chair in its presentation focused on enhancing cooperation with external partners by supporting the GB in developing this cooperation further with institutional and non-institutional partners, and summarised the overlaps with GT4 which will be taken over by GT4 mainly.
The only task specified in GT3 Operational plan is to identify existing forms of collaboration and possible partners in cooperation with WGs, Committees and TFs. Therefore, these bodies were invited to provide the Chair with this information.

2.13 GT1´s activities and overlaps with GT3

France not present, but the presentation was circulated to the participants.

2.14 GT3 training events

The Chair further updated on the preparation of the seminar on the topic of audit of the state budget revenues which has been planned for the next year with the objective to provide and share experience, ideas, main issues and best practices in this field. The seminar will take place in November 2014 in Prague. In relation to the seminar the Chair plans to process a questionnaire which will be disseminated to all EUROSAI SAIs; its results will help to address more efficiently the main objectives of the seminar. The intention is to organize the seminar under the umbrella of EUROSAI and ask for financial support from the EUROSAI budget. SAI Belgium asked to take into consideration also the activities and results of the EU Contact Committee working group on VAT (value added tax).

The SAI Lithuania informed about the seminar "Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice" which will be organised on 28-29 October 2014 by SAI Lithuania as part of the operational plans of the EUROSAI Goal Team 2 "Professional Standards" and Goal Team 3 "Knowledge Sharing". The seminar is aimed at sharing experiences of implementation of ISSAI on compliance auditing and exchanging practices for conducting compliance audits within EUROSAI members. To tailor the seminar to the needs of EUROSAI members in the best possible way, SAI Lithuania will launch a questionnaire.

In this regard SAI Austria raised the question of limiting the questionnaires amount. They are concerned with sending a different message as it seems that there will be larger number of questionnaires which may be colliding with the initial idea of diminishing the workload for

SAIs, i.e. Lithuania sends one general and CZ sends another more specific and this could create a bad image. They suggest that we relate the questionnaires as to show that we do know about each other´s activities. The Chair confirmed being in touch with SAI Lithuania and promised to search for suitable communication channels to do that.

2.15 Future tasks of each subgroup and update of OP

The Chair summed up the future tasks set according to the Strategic Plan and invited others to discussion.

SAI Spain said they would consider the different options. They had doubts about the need for keeping up with the structure agreed by the GB. In that case, designing cooperative audit section for example could be a problem. SAI Portugal explained that the GB agreed to a general concept which can be changed and the Chair mentioned that cooperative audit section is important and the change should be considered.

SAI Poland then agreed with the Chair on cooperation in the search for new ways of promoting the agenda of secondments and internships.

SAI Portugal mentioned the survey drafted by IDI where the training needs would be covered. If the training needs of SAIs are already being surveyed by IDI in January 2014, GT3 should consider the results of IDI survey as a way of using as much as possible the information raised by others instead of making new survey. The Chair informed that the GT3 survey had been already launched, therefore it is not possible to coordinate these two surveys.

2.16 Work schedule and date and venue of next meeting

The host of the next meeting is preliminary said to be SAI Slovakia, but confirmation would be sent.

The next meeting should be organised in October/November 2014.

SAI Spain suggests providing larger time space between individual GT´s meetings and all agree that they would plan the next meeting well ahead as to fit it in the busy EUROSAI programme.

Work schedule was agreed upon.

SAI Portugal referred that the mid-term review was in preparation and information from GTs and WGs should have been sent by 20th November, and they would prepare the report based on this data. The Chair should prepare the changes/suggestions to the strategic plan.

End of meeting.