EUROSAI Strategic Plan 2011-2017

GOAL TEAM 4's

Annual Report to
EUROSAI
Governing Board
(2014-2015)

19 February 2015

Goal Team Chair

The Netherlands

Goal Team Members:

Turkey, In*coming EUROSAI Presidency*

Portugal, *Outgoing EUROSAI Presidency*

Spain, *EUROSAI Secretariat*

Hungary, *Chair of Goal Team 1*

Germany, *Chair of Goal Team 2*

Czech Republic, *Chair of Goal Team 3*

Invited Experts:

Poland

United Kingdom

INTOSAI Planning Director

Date of approval by Goal Team: DD-MM-YYYY

Date of submission/circulation: DD-MM-YYYY

EUROSAI Goal Team 4's 4th Report

Reporting period: June 2014 - March 2015

I. EXECUTIVE SUMMARY

Strategic Goal

4: GOVERNANCE AND COMMUNICATION

Manage EUROSAI in accordance with the principles of good governance and effective communication.

GT 4 Task Groups (TG):

I. Task Group on Strategy: Presidency, Secretary General, Turkey, Portugal, invited GT4 experts (INTOSAI Director Strategic Planning and United Kingdom) with the involvement of a wider group of SAI colleagues and other stakeholders;

II. Task Group on Sustainability: Presidency, Secretary General, Turkey and chair of Goal Team 3 (the Czech Republic);

III. Task Group on Training issues: chair of Goal Team 3 (the Czech Republic), Secretary General, chair of Goal Team 2 (Germany) and Portugal;

IV. Task Group on Communication: Presidency, Secretary General, chair of Goal Team 1 (Hungary) and chair of Goal Team 3 (the Czech Republic).

Main results achieved

- A proposal for an independent evaluation of the governance and modus operandi of EUROSAI according to the recommendation of the IXth EUROSAI Congress.

Conclusions/Outlook

- The implementation and use of a communication platform (*for continued discussion and implementation)*
- Find out whether the EUROSAI organisation can be more effective when we work in another way (more e-meetings and e-learning)
- Work on different scenarios to support the Secretariat
- A fact sheet with basic information about organising training events (including financial issues)
- GT4 will publish more news on the EUROSAI website on issues of interest (permanent)
- Drafting and conducting a survey on the EUROSAI Magazine

GT4 will also identify and consider new horizontal issues as they arise.

Decisions required from the GB

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

- GT4 annual report and GT4 operational plan update (for acknowledgment)
- Overall Progress Report on the implementation of the EUROSAI Strategic Plan (for acknowledgment)
- Proposal for the independent evaluation of EUROSAI: decision on 2 phase plan and set up of phase 1 (self-assessment) as described in the concept note (for approval)
- Proposal on the communication platform (tools) (for acknowledgment)
- 1st Report on the strategy for 2017 onwards (roadmap) (for acknowledgment)

II. Progress Report

Implementation strategy (SP):4.1 - Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals								
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/YY) / To (MM/YY)			**In former years**	**In the current - reporting period**		
4.1.1 Agree on planning and reporting requirements and contents to provide a sound basis for activities 4.1.2. – 4.1.6.	**Tasks executed as planned**			100%	- PMRR were approved - Draft proposal on the EUROSAI Strategic Plan mid-term review procedure agreed by GT4 Members and sent to GB for approval		🟢	
4.1.2 Liaise with Goal Teams in agreeing ToR and operational plans	**Tasks executed as planned**			100%	- Guidance for GTs' OP and ToR was issued - Support to GT's ToR and OP was provided and agreement on final drafts was reached	- GT1 -3 and GT4 agreed on OP's updates	🟢	

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4.1.3 Analyse reports for Goals 1, 2, 3, 4 (…)	Tasks executed as planned		100%	- Guidance to assist GTs in their first reporting exercise was issued -1st overall progress report on the ESP implementation presented to GB 2nd overall progress report on the ESP implementation presented to GB -3st overall progress report on the ESP implementation presented to GB (mid term review report)	- Material conclusions have been drawn from analysis of reports. - 4nd overall progress report on the ESP implementation prepared	

Progress Report

Implementation strategy (SP):4.1 - Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals								
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/YY)	To (MM/YY)			**In former years**	**In the current reporting period**		
4.1.4 Identify value and benefits of interaction within INTOSAI	**% Tasks executed as planned**				100%	Liaison with INTOSAI – Donor Cooperation by the EUROSAI Secretariat and GT4 Chair identified opportunities and benefits of interaction.	Punctual opportunities identified		ongoing

Progress Report

Implementation strategy (SP):								
	a. TASKS				**b. PROGRESS**			
Key activities /projects (6)	**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/YY) / To (MM/YY)			**In former years**	**In the current reporting period**		
4.1.5. Support the GB in promoting and developing cooperation with external partners	**% Tasks executed as planned**							
4.1.6. In the area of training	**% Tasks executed as planned**		TG3	100%	- Financial applications requiring EUROSAI funding reviewed and submitted to GB approval - Information about training events from GTs, WGs/TFs was collected - Financial applications requiring EUROSAI funding reviewed and submitted to GB for approval Item of EUROSAI website created	- Summary of training events carried out - EUROSAI Practical Guide on training events updated -A consolidated report on training events was drafted and included in the GT4 progress report presented to GB -Training section updated		

Progress Report

Implementation strategy (SP):								
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/YY)	To (MM/YY)			**In former years**	**In the current reporting period**		
4.1.7 Identify and address systemic (horizontal) issues	**% Tasks executed as planned**			All TGs	100%	- List of cross cutting issues was identified - Cross cutting issues began to be addressed: -Website related issues surveyed and addressed in the new website proposal -coordination of GT1-4'ssurveysagreed -EUROSAI funding rules to be revised -external cooperation activities discussed and proposals being prepared -Training and sustainability issues to be dealt with by GT4 task groups - Surveys of GTs and their results coordinated; list published	- List of cross cutting issues updated - Updated list and analysis included in overall strategy report on systemic or recurring patterns, impacting effective delivery of SP		

Progress Report

Implementation strategy (SP): **4.2 Strengthen EUROSAI's capacity to achieve its strategic goals**								
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/YY)	To (MM/YY)			**In former years**	**In the current reporting period**		
4.1.8 Evaluation of the governance and modus operandi of EUROSAI in two phases	**% Tasks executed as planned**			TG1	100%		GT 4 proposal to the GB for approval	🟢	
4.2.1 Strengthen EUROSAI's capacity to achieve its strategic goals (cf. 4.1.4)	**% Tasks executed as planned**				100%	-Report and proposals made to GB reflecting the analyses of annual progress reports from GT. -Requirements for the next ESP mid-term evaluation identified	-Report and proposals made to GB reflecting the analyses of annual progress reports from GT.	🟢	

4.2.2. Coordinate the preparation of the new EUROSAI strategy 2017 onwards	**% Tasks executed as planned**	TG1	100%		1 report (roadmap) sent to GB		
4.2.3. Strengthen EUROSAI's financial situation	**% Tasks executed as planned**		100%	-Funding principles and procedures of EUROSAI discussed by GT4 EUROSAI financial rules agreed by GT4 and submitted to GB -Financial applications submitted to Governing Board			
4.2.5 Support the EUROSAI Secretariat resourcing	**% Tasks executed as planned**	Poland			- Work on different scenarios to support the Secretariat, e.g. with secondments		

Progress Report

Implementation strategy (SP):								

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/YY)	To (MM/YY)			In former years	In the current reporting period		
4.3.2 Develop and put into place a EUROSAI internal and external communication policy	**% Tasks executed as planned**			TG IV	**100%**	- Main assumptions of EUROSAI communication policy were drafted - Main internal communication areas to be improved were identified- -EUROSAI communication policy drafted and submitted to the GB and approved by the IX Congress - Agreement reached on the electronic collaboration platform to be used	1st report on the testing of the online communication platform		
4.3.5. Evaluate and update EUROSAI related Websites	**% Tasks executed as planned**				**100%**	-The needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and Goal Teams towards the EUROSAI website have been surveyed and identified; - Changes in the current website have been introduced; - A mock up to redesign the EUROSAI website has been prepared and submitted to GB; - A new Content Management concept is being proposed.			

				- New website implemented -Articles about EUROSAI prepared and published in official EUROSAI languages (German, English, Spanish, French, Russian) on Wikipedia			

Progress Report

Implementation strategy (SP):									
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/YY)	To (MM/YY)			**In former years**	**In the current reporting period**		
4.3.6. Promote the use of EUROSAI publications and EUROSAI related websites	**% Tasks executed as planned**				**50%**				
	Tasks reescheduled								
	4.3.4.2.Assess how well the targets groups are reached and goals accomplished, develop recommendations on the EUROSAI Magazine's improvement and promotion	1/15	6/17	TG IV					
4.3.7 Based on the reports prepared under 4.1.4 identify potential for reverse-benefit to wider SAI communities (i.e.									

where EUROSAI can take a lead and where EUROSAI products and activities can be promoted within INTOSAI or in other forms, such as executive summaries of EUROSAI documents for the INTOSAI Website)								
4.3.8. Encourage the organisation of EUROSAI events in a sustainable way								

Cross-cutting information:

Training events:
GT4/TG III has collected information on training events conducted in EUROSAI, as planned in its OP. The specific report is attached in annex.

Impact of the conclusions and recommendations of the IXth EUROSAI Congress in GTs Operational Plans update:
- Delivering the message: this will be a new activity for GT1
- Culture and leadership: seek an independent evaluation on the governance and modus operandi of EUROSAI added to the GT4 OP update.
- Cooperative audits on health care and extractive industries and open data, activities for GT3 and GT1 together with WGIT (open data).
- Open data: EUROSAI should facilitate a discussion on the opportunities and consequences for SAIs of open data; this will be a new activity for GT1 with the professional support of EUROSAI ITWG.

Surveys:
- There will be a survey on the EUROSAI Magazine
- The Secretariat has initiated the procurement method for contracting the survey tool for the EUROSAI website.
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Funding from the EUROSAI Budget:
- The Secretariat observed that there was a low percentage of SAIs that applied for funding in recent years and investigated the reasons behind this. The main explanation is that SAIs usually use their own facilities, so the costs they incur in are hospitability expenses (not covered by the EUROSAU budget) and if they have other expenses they are usually too modest to undertake the effort to request and justify fund transfers

Use of the EUROSAI website:
- The website was increasingly used to update published information (e.g. lists of surveys and training events, Summaries of Agreements of GT4's meetings, Operational Plans, etc.). It was also used as the main information source of EUROSAI's documents (ESP, Statutes, etc.) and to follow other GT's activities' results.
- New developments of the website: piloting the DB on audits and products by GT3 and the Secretariat.

Interaction with INTOSAI groups:
- Permanent liaison with INTOSAI Director of Strategic Planning and Secretariat, mainly in planning and reporting issues and in the website and communication issues
- Other interactions arise where cooperation issues are at stake (ex: IDI, ASOSAI).
- Contact with IDI to explore its offer of joining the new IDI programmes on cost recovery basis.
- GT4 channels interactions to the most appropriate team

EUROSAI publications:
- Contributions were given for EUROSAI Magazine.

Sustainability initiatives:
- GT4 has worked essentially through e-mail, mainly within task groups.
- GT4 publications shall be electronically delivered.

Activities to be disseminated:
- The conclusion and recommendations of the IXth EUROSAI Congress.

Suggestions of issues to be discussed with other Goal Teams:
- Further discussion on the offer made by IDI to join their programmes 2015-2018, mainly the e-learning programme.

Suggestions to improve the implementation of the EUROSAI Strategic Plan (25):
- GT4 shall conduct a lively, informal and continuous discussion with the other GT to identify all relevant aspects deemed necessary to improve the implementation of the updated EUROSAI Strategic Plan**.**

EUROSAI Strategic Plan 2017-2023
- GT4 will start drawing up the next Strategic Plan

Date: 19-02-2015

Contact person (Country/Name): The Netherlands/ Hayo van der Wal

Report on feed-back and follow-up on EUROSAI training events organised in reporting period 01/2014 – 01/2015

Participation in EUROSAI Training Events 2014

Annexe 1

Goal Team 3 - Knowledge Sharing is in charge of encouraging cooperation and the exchange of experience among EUROSAI Members, within INTOSAI and with external partners. In order to strengthen the area of training, the members of GT3 cooperated closely with GT4 Task Group on Training Issues to make training more effective.

The year 2014 brought many changes. The SAI of the Netherlands took over the presidency of EUROSAI after the SAI of Portugal, the SAI of Hungary is in charge of Goal Team 1 - Capacity Building instead of the SAI of France, the SAI of Poland became a new chair of the Working Group on Information Technologies after the SAI of Switzerland and the SAI of Estonia leads the Working Group on Environmental Auditing that was taken over from the SAI of Norway.

The IX Congress of EUROSAI that took place in the Netherlands in June 2014 turned attention towards the Innovation and new access to the EUROSAI activities.

From January 2014 to January 2015, 8 training events were organised by Working Group on Environmental Auditing (WGEA), Task Force on Audit and Ethics (TFA&F), Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (TFFADC), Goal Team 1 (GT1), Goal Team 2 (GT2), Goal Team 3 (GT3) and individual SAI.

540 participants from 43 EUROSAI SAIs and 24 INTOSAI SAIs or other organisations attended in total these events that were hosted by 7 SAIs - Portugal, Germany, Poland, Hungary, Lithuania and the Czech Republic.

The questionnaire on training needs for the period 2014-2016 was evaluated. The EUROSAI SAIs in their answers selected most important training topics; they preferred mostly training focused on performance audits. Other frequently mentioned topics were quality control and quality assurance, software tools, techniques in auditing, audit sampling and data mining, INTOSAI standards, fraud and corruption, EU funds and internal control and internal audit.

According to the questionnaire, five SAIs are interested in organising and hosting training events (SAIs of Poland, Lithuania, Albania, the Czech Republic and the Netherlands). The SAIs also gave information about their experts and the list of EUROSAI training experts was created and published on EUROSAI website. The EUROSAI experts were also included in the INTOSAI database of training experts.

I.   Training events organised by EUROSAI Working Groups/Task Forces

Working Group on Environmental Auditing organised one seminar that was attended by 30 participants

Seminar on environmental issues associated with infrastructure

A one day seminar was organised under the umbrella of the Working Group on Environmental Auditing in cooperation with SAI of Estonia and SAI of UK on 6 October 2014. The event was organised before the 12th Annual meeting that virtually marked the end of one working period and the beginning of another one, first time under the umbrella of new chair, the SAI of Estonia.   The seminar was largely based on the INTOSAI guide "Environmental Issues Associated with Infrastructure Development ".

The participants were informed about environmental impacts arising from infrastructure, governance approaches for managing the environmental impacts of infrastructure, governance approaches for managing the sustainability aspects of infrastructure and had the possibility to do practical exercises in groups.

EUROSAI Task Force on Audit and Ethics organised one seminar that was attended by 101 participants mostly from EUROSAI SAIs

Seminar on Enhancing Ethics within Supreme Audit Institutions

This seminar was organised and hosted by Tribunal de Contas of Portugal, under the auspices of the TFA&E from 29 to 30 January 2014 in Lisbon. The first goal of the planned activities of the TFA&E for the period of 2012-2014 was to contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (INTOSAI Code of Ethics). Within this goal, the Task Force conducted a survey to European SAI on how they manage ethics in their organisations, studied and collected related information and planned to deliver proposals on how to enhance training in ethical issues. This seminar

was scheduled to share the information and experiences gathered. At the same time, the seminar was an opportunity to discuss and explore some of the problems and changes in ethical management, through an exchange of views and approaches, and to collect SAIs ideas and opinions on the draft proposals of the Task Force. Additionally, and considering that ISSAI 30 is under review, this seminar presented itself as a forum where ideas about this review could also come up. Through this seminar participants were expected to achieve the following objectives: raise their awareness of the importance of enhancing and managing ethics within SAI; be able to structure the approach to ethics management in an organisation; reflect on ways to raise knowledge and concerns of ethical issues among auditors, including training approaches; share information and experiences, identify good practices and discuss views about managing ethics and implementing ISSAI 30 and learn and draw lessons from these experiences.

The objectives set for the seminar were achieved, since participants recognised as a result of the seminar that their awareness of the issue increased and have also identified several initiatives that they now plan to implement in their home SAI. Experiences were shared and raised new ideas for participants. The members of the TFA&E and the members of the ISSAI 30 review team (all of them were participating in the seminar) were also able to collect and list important views and ideas for their future work. For the above assessments and reasons the seminar had a significant value added in the framework of EUROSAI and the TFA&E's activities as well as for the ISSAI 30 review process. Further impact can be reached by making sure that the participants of the seminar share the information back home and/or by promoting national replications of the seminar. Follow-up suggestions may also be considered by the TFA&E future activities.

EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised one seminar that was attended by 32 participants

Seminar on Implementation and Use of INTOSAI Standards (ISSAI 5500-5599)

The seminar was hosted by SAI of Poland on 15 May 2014. The programme of the seminar was focused on International standards on audit and external control over the public sector of economics; the role of the EUROSAI Working Group in development of methodology in the sphere of audits of funds allocated to disasters and catastrophes, background and approval of standards, implementation of ISSAI 5500 in practice. The presentation was based on ASOSAI experience, knowledge sharing and cooperation within EUROSAI.

II.   Training events organised by EUROSAI Goal Teams

Training event organised by GT1 was attended by 42 participants from EUROSAI SAIs

Seminar on the Independence of Supreme Audit Institutions

The seminar was hosted by the SAI of Hungary under the umbrella of GT1 on 28 March 2014. INTOSAI has highlighted the importance of independence in two key documents: the 1997 Lima Declaration of Guidelines on Auditing Precepts and the 2007 Mexico Declaration on SAI Independence. Supreme Audit Institutions cannot be absolutely independent because they are part of the state as a whole. As enhancing the independence of SAIs is one of the key goals of the EUROSAI Strategic Plan, GT1 was seeking to establish a base-line against which future progress can be assessed.

The seminar was designed according to the four core dimensions of SAIs independence: organisational independence, personal/administrative independence, statutory independence and financial independence. The common aim of these dimensions was to ensure that the SAI´s audit activities are free from external influences.

During the seminar, the booklet entitled "SURVEY ON THE INDEPENDENCE OF SUPREME AUDIT INSTITUTIONS" was published. The booklet is available on the EUROSAI Website: http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/strategic-plan/goal-team-1/Findings-on-survey-of-independence.

Training event organised by GT2 was attended by 73 participants mostly from EUROSAI SAIs

Seminar "Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice

The seminar was organised and hosted by the SAI of Lithuania from 28 to 29 October 2014 and was aimed at sharing experiences in implementation of ISSAI on compliance auditing and exchanging practices for conducting compliance audits within EUROSAI members.

The event started with a general plenary session where the relevant ISSAIs were presented by representatives of the INTOSAI Sub-Committee on Compliance Audit. In addition to that, IDI introduced its ISSAI Compliance Assessment Tool (iCAT) on compliance audit and draft ISSAI Implementation Handbook for Compliance Audit. A key issue was the presentation of case studies and exchange of experiences in planning, conducting and presenting compliance audits with the help of ISSAIs in practice. Participants were divided into working groups and analysed the case studies presented and their particularities, shared ideas and identified good practices as well as lessons learnt. During the seminar a separate workshop for methodology staff was organised in which discussion were based on exchange of experiences in implementation of ISSAI on compliance audit. At the end of the seminar participants met in plenary session and summed up the results of the discussions and saw if there is scope for further work and co-operation.

The Seminar ended with the conclusions that were presented in the form of a newspaper "The CA News" to help the participants to better deal with problems arising in compliance audits in their own countries, and to facilitate the development of the standards by the CAS and Compliance Audit tools by IDI.

The seminar received positive evaluations both from the presenters and participants of the event. Participants indicated that it would be desirable to organise one more seminar on compliance audit taking into consideration further development of ISSAIs on Compliance Audit by CAS.

Two training events organised by GT3 were attended by 92 participants from EUROSAI SAIs

Seminar on Audit of Public Revenues – Exchange of Experience, Problems and Best Practice

The seminar was hosted by the SAI of the Czech Republic from 23 to 24 October 2014. The event was intended for SAI´s staff experienced in public revenue auditing and was designed to cover their topics and had the form of plenary sessions with keynote speakers. The seminar provided opportunities for exchanging experience and information related to recent developments in the public revenue area. In conclusion, participants appreciated the organisation of the seminar (the event was evaluated as complete or very good by 100 % of participants), many participants asked for organisation of a seminar with a more narrow scope (e.g. VAT fraud only). They would appreciate more opportunities for discussions and exchange of practical information among SAIs.

The seminar was also positively evaluated by contributors who appreciated techniques for active participation from attendants (presentations, discussions, PowerPoint presentations, mind maps) and organisation of the event.

Seminar on SAI´s communication challenges

The Czech Supreme Audit Office organised an international seminar on SAI´s communication challenges. The seminar was held in Prague, the Czech Republic, from 4 to 6 June 2014. The event was intended for SAI´s staff experienced in communication with external stakeholders, managing the production of communicated content and participating in the set-up of internal communication. The participants played an active role throughout the seminar, contributed with their experience, expertise and technical knowledge.

The seminar was designed to cover the topic areas concerning external communication, internal communication and public relations and public affairs. An internal analysis of seminar objectives and assessment of foreign SAI´s development and experience in required fields was carried out. Invitations were consequently sent to selected members of the EUROSAI that have experience in the area of communication, setup and regularly update their website, and are ready to search new forms of presenting the results of their work. Participants appreciated the organisation of the seminar (the event was evaluated as complete or very good by 100 % of participants); many participants asked for a subsequent seminar on communication (EUROSAI, INTOSAI) and suggested foundation of a working group on communication within EUROSAI. They would appreciate more opportunities for discussions and exchange of practical

information among SAIs. The seminar was also positively evaluated by contributors who appreciated techniques for active participation from attendants (presentations, workshops, panel discussions, PowerPoint presentations, debate league) and organisation of the event.

III. Training event organised by individual SAI

The SAI of Germany organised one training event that was visited by 170 participants from 32 EUROSAI SAIs, 14 Courts of Auditors of the Federal State, and 2 other institutions

International IT Symposium

The Symposium was organised by the SAI of Germany from 13 to 14 March 2014 in Potsdam. It was the first event among a number of various celebrations to commemorate the 300th anniversary of the foundation of the Prussian General Chamber of Accounts. The International IT Symposium offered a platform for sharing views and lessons learnt in IT auditing and IT-assisted auditing. The SAI of Germany had invited the experts of EUROSAI's IT Working Group to hold their annual meeting in Potsdam immediately prior to and then take part in the Symposium.

The main topics were: How does the increasing use of complex IT systems change our work as auditors? What challenges and opportunities are associated with IT progress? The background of the Symposium was to raise awareness for the special importance of management and organisational structures as well as coordinated processes for adequate IT governance and IT audit arrangements in SAIs.

According to the participants, the Symposium fulfilled its aim. SAIs should concentrate on their core tasks (audit tasks) in IT matters, harmonise their procedures and the use of IT tools, provide their audit staff (IT and other specialised auditors) with qualification and training programmes and rely largely on off-the-shelf IT solutions in order to save resources. Particular focus should be placed on risk-oriented audit planning (e.g. examining the reliability of accounting-related IT systems in the course of annual accounts auditing) and the implementation of international audit standards.

Annexe 1

SAIs shall conduct an ITSA or ITASA to be able to assess proper strengths and weaknesses in IT matters, identify development needs and make better use of existing potential.

SAI´s Participation in Training Events 2014