EUROSAI

GOAL TEAM 4: GOVERNANCE & COMMUNICATION

3rd MEETING OF EUROSAI GOAL TEAM 4

The Hague, 23-24 April 2012

SUMMARY OF AGREEMENTS (SoA)

I. The **EUROSAI Goal Team 4 – Governance and Communication (GT4) 3rd** plenary meeting was held at The Hague, on 23 and 24 April 2012.

On the first part of the morning of 23 April there were separate meetings for **Task Group 6** (in charge of the redesign of the EUROSAI website) and **Task Group 2** (which deals with liaison and good practices issues).

II. The following representatives of GT4 members and invited experts attended the 3rd GT4 plenary meeting:

SAI		Representatives
Portugal	Current Presidency	**Helena Abreu Lopes**
		Eleonora Almeida
		Conceição Ventura
Netherlands	Incoming Presidency	**Hayo Van Der Wal**
		Olga Rademakers
		Roel Praat
		Roeland Sorber
Poland	Outgoing Presidency	**Ewa Borkowska-Domanska**
Spain	EUROSAI Secretariat	**Maria José De La Fuente**
		Fernando Da Cunha Rivas
France	Chair of GT1	**Pascale Fenech**
Germany	Chair of GT2	**Christine Rabenschlag**
		Stefanie Ludes
		Jana Oeser

Czech Republic	Chair of GT3	**Sylva Mullerová**
		Michaela Rosecká
Denmark	Invited Expert	**Lisbeth Sorensen**
		Jannek Jergensen
United Kingdom	Invited Expert	**Iain Johnston**
INTOSAI Secretariat	Invited Expert	**Sandra Fuchs**

III. Agenda

The Agenda for the meeting was adopted as follows:

1. **Communication policy**
2. **Cooperation issues/implementation of MoUs**
3. **Current Status of Task Groups ´works**
4. **Redesign of EUROSAI Website**
5. **Financial rules and funding issues**
6. **GTs 1-4 ToR and OPs**
7. **Reporting to the GB**
8. **Planning, Monitoring and Reporting Requirements (PMRR)**
9. **Issues related to the XXXIX Governing Board**
10. **Planning next operational activities**
11. **Any other Business**

IV. Agreements reached

Under each item of the approved agenda, the following agreements were reached.

1. Communication policy	
a.	Task Group 5 presented a report about the communication policy in EUROSAI, mentioning their proposals on the starting points, principles, priorities, objectives, target groups and characteristics of that policy and next steps of its development.
	GT4 agreed with the presented assumptions, namely that:
	• **Internal communication should be the first priority**;
	• Communication within EUROSAI should be **as electronic as possible**;

	• **Networking for auditors and other professionals** within EUROSAI community should be improved; • English should be the main language used at **working level**.
b.	GT4 discussed whether a report on the communication policy should be presented to the next GB. It was agreed that no such report is adequate at this preliminary stage. Instead, **some main ideas** on this matter **should be added to the website report**, since they base the proposals made in this regard to the GB.
c.	GT4 Operational Plan draft was amended, accordingly with this decision.

2. Cooperation issues/implementation of MoU	
a.	Following an update on the **cooperation initiatives and activities with ASOSAI**, GT4 agreed that: • The EUROSAI Secretariat could prepare a letter to ASOSAI summarising the cooperation already in place through working groups and task forces, encouraging its further development, informing on the training events already scheduled and informing on the training materials and guidance already available on the website and asking for the relevant ASOSAI information; • ASOSAI should be informed that the proposed date for the next EUROSAI-ASOSAI Conference is not a convenient one, since it is too close to the EUROSAI Congress in 2014.
b.	GT4 agreed that **a debate is advisable on the frequency, content and target of the cooperation activities with INTOSAI Regional Groups,** including joint conferences**.** A discussion should be made about frequent conferences targeted to the same group (heads of SAIs) and the eventual advantage of turning them into more technical meetings. New areas, ways and partners for cooperation should be explored. These ideas should be developed in implementing the Strategic Plan and incorporated, in due time, in the communication or cooperation policy reports.
c.	Regarding **EUROSAI-INTOSAI interactions:** • It was informed that INTOSAI Committee on Capacity Building will meet in Japan, and that they are thinking of inviting regional groups for the event; • GT2 Chair informed on the contacts they had with IDI regarding the IDI's trans-regional ISSAIs implementation programme, in which some EUROSAI countries can be included and to which IDI would like to use the results of EUROSAI's survey and also European experts. GT2 will proceed with this cooperation, trying to ensure bilateral advantages.

d.	In what relates the cooperation with **INTOSAI Donors Steering Committee**, GT4 discussed the results of its last meeting, namely the analysis of the Global Call for Proposals, the SAIs Capacity Development Database hosted by IDI, as well as the process adopted for funding projects and the possible peer to peer support cooperation.
e.	As for the **cooperation with ECIIA,** an update was given on recent developments and it was confirmed that this cooperation should be taken forward by GT 2, since it is mainly related to professional standards and internal audit standards.

**3. Current Status of Task Groups´ works**
a.	**Task Group 1 (planning and reporting)** informed that its main guidance as regards the governance framework has been fulfilled in this first year of activities and that there are no other specific actions planned for 2012. Next year, preceding 2013 GB meeting, it will be necessary to work again on assessments, reports and Operational Plans updates.
b.	**Task Group 2 (liaison and best practices)** mentioned the activities that have been conducted and presented some doubts arising from those activities, as follows.
c.	In what regards **coordination of questionnaires,** the task group has prepared a list of questionnaires and raises now the issue of which information should be made available publicly (lists of questionnaires made and planned, questionnaires themselves, replies, results and/or summaries).
	GT4 considered that, while a restricted part of the website is not available, we should consider sharing as much information as possible, although linking replies to individual SAIs should be avoided and should eventually be replaced by the indication of a contact person. The issue of listing questionnaires issued under different umbrellas, such as Contact Committee or individual SAIs, could be considered. The procedures adopted within INTOSAI could also be explored.
	GT4 acknowledged that a communication platform would amplify this project's possibilities.
d.	As for **developing workable EUROSAI practices and criteria for events and project management,** the task group and GT4 agreed that its tasks must be coordinated with GT 3 related project and that it should be postponed one year. The GT4 Operational Plan was amended accordingly.

e.	Regarding the **staff secondments for the Secretariat,** it was considered that it would be better to first acknowledge Secretariat needs, instead of starting with a questionnaire. GT4 performance in this area would be focussed on setting up rules of procedure for staff secondment. GT4 agreed on deleting the survey and the inherent outcome from the draft GT4 Operational Plan.
f.	**Task Group 3** (training Issues) informed that their activities will only begin in June 2012. After that date a brainstorming on how to deal with the cross-cutting training issues will be held.

	4. Redesign of EUROSAI Website
a.	GT4 agreed with the mock up of the new EUROSAI Website as presented by **Task Group 6** and decided to submit it to the next GB. GT4 congratulated **Task Group 6** for the excellent work done and for the mock up. A particular thanks is due to the Danish colleagues, who accepted to help GT4 in this task and provided intense and comprehensive inputs into it.
b.	Task Group 6 also presented a document describing the key features of the new website and mentioned the interactive possibilities offered by the Content Management System to be adopted. See Annex 5.
c.	This opened a discussion on **how to coordinate the new website with interactive tools**. – The Secretariat (Spain) considered that, with no significant costs and with added value to the current situation, the website could include **embryonic basic interactive too**ls, in open source, for facilitating interaction among EUROSAI members and bodies. Spain stressed that basic interactive tools available on the website would provide a provisory instrument for communication and information sharing until a complete interactive platform would be offered by EUROSAI. This transitory phase would also serve as a test among the EUROSAI members and bodies on the actual needs and expectations from the future interactive platform; – The Netherlands argued that it is not interesting to offer a basic tool, when we can give a complete **interactive platform**. They consider that a pilot exercise is neither useful nor desirable and that, with an extra time, EUROSAI could have a better tool to allow auditors to communicate and share knowledge between themselves. They are in favour of developing a collaboration platform as a different project from that of the website, which should be accomplished in a separate way and in a separate calendar; – Using the **INTOSAI Collaboration Tool**, which is already developed and allows the setting up of new working groups, should also be considered when discussing the EUROSAI Communication Policy and the interactive platform. Some of the SAIs mentioned the difficulties in obtaining permissions and questioned why the INTOSAI Tool is not widely used.

	GT4 agreed that there is not enough information to make a choice between these alternatives, at this stage. But it agreed on the following decisions: • The procurement procedure's requisites for the new website should consider **the possibility of adding interactive tools**, since they mean no significant costs; • **Task Group 5 (communication and sustainability)** will, from now on, be responsible for the communication platform project; • **Task Group 5 should prepare a special meeting for GT4 members**, in which all the mentioned alternatives should be analysed and compared, so as to allow GT4 to make a decision in this subject. The SAI of India, as host of the INTOSAI Collaboration Platform, should be invited to discuss the possible use of this tool (even though the INTOSAI Secretariat has sent GT4 a DVD about it).
d.	As regards the new website, it was agreed that, once the GB approves the mock up, the Secretariat will launch the procurement procedures to design and implement the new website and will overview its implementation, supported by Task Group 6 where precise.
e.	Task Group 6 also presented the **proposal for funding the new EUROSAI website**. This proposal mentioned that: − The implementation and launching the new website will probably cost no more than € 40.000; − The funding of this expense could come from the EUROSAI budget, by using a part of all Goal Teams' budget appropriations for 2011 and 2012. These appropriations have not been extensively spent and the website should be seen as a joint effort and a project that cuts across all teams; − The request for this funding should be presented to the GB by the Chair of GT 4, according with the main terms agreed in the meeting; − Website maintenance costs shall be approximately € 8.000/10.000. GT4 agreed with this proposal.

	5. Financial rules and funding issues
a.	The Chair of **Task Group 4 (funding)** - the EUROSAI Secretariat- presented to GT4 a preliminary index of the issues that should be covered in a new document, compiling and developing EUROSAI financial rules (see Annex 8). Some points to be addressed in relation to those issues were also advanced. Issues to be addressed by the EUROSAI financial rules would include, namely: − Drafting, approval and management of the EUROSAI Budget; − Accounting, recording and reporting; − Internal and external control of the financial management; − Criteria to grant funds and criteria about expenses to be or not to be covered (for instance, it seems that meals and social programmes should not be

	covered by the EUROSAI budget);
	− How to process funding applications (e.g. individual institutions must direct their applications through the respective Goal Teams, although simplification of procedures should be considered);
	− General criteria for prioritising funding requests.
	GT4 gave a general agreement to this index and also agreed that the GB should be informed and presented a proposal for endorsement on this initiative in the next meeting.
b.	Task Group 4 presented a calendar for pursuing this task. GT4 agreed that, besides exchanging and commenting drafts by e-mail, as envisaged, discussions about the new financial rules could be held by video or internet conferences, eventually splitting the work into chapters to facilitate these "*e-meetings*".
c.	GT4 discussed the **funding requests** that have been presented, preparing its opinion to the GB, who must decide on them. 3 requests were presented: − A request of **€ 5,168** to fund technical equipment and room renting for a Seminar to be organised by the SAI of the Czech Republic about the *Application of Software Tools in Audits*, endorsed by GT 3; − A request of **€ 3,600** to fund technical equipment and room renting for a meeting of GT3; − A request of a commitment authorisation for funds for an amount of 40,000€, endorsed by GT 4, to fund the new EUROSAI Website. During the meeting, GT3 Chair expressed their intention of considering withdrawing the request for funding GT3 future meeting.
d.	GT2 Chair informed that the SAI of Russia offered to fund the translation of ISSAIs into Russian and, consequently, GT2 didn't apply for funding to this activity. The Presidency and the Secretariat informed that they had already sent a letter thanking the Russian SAI for this important contribution. GT4 recognised the importance of this input.
e.	A debate was held about the possibility of funding meetings, either from Goal Teams or other EUROSAI bodies. Most of the participants considered that hosting meetings is a responsibility for the members of teams and working groups and should, as a principle, not be funded.
f.	Sufficient justifications were given for the applications presented, both regarding the need of the projects and the details of the amounts involved and, therefore, they were supported by GT4. A report for the Governing Board is attached as Annex 7.
g.	Remarks were made about the convenience of reducing hospitality expenses in seminars, thus making it easier to SAIs to offer hosting them.

	6. GT 1-4 ToR and OP
a.	GT4 agreed with Goal Teams 1, 2, 3 and 4 **Terms of Reference (ToR)**, with a simple change in their Annex 2, regarding Goal Teams related EUROSAI documents.
b.	GT4 ToR final draft is attached as Annex 1.
c.	**Task Group 1 (planning and reporting)** informed on the opinion given under key activity 4.1.2 of the Strategic Plan. According to it, Goal Teams **Operational Plans'** drafts and following amendments: − Cover all strategic key activities, fully assign implementation responsibilities and are, in general, coherent and coordinated; − Are not balanced in what regards detail of activities and concerning outcomes for the current and following years. Goal Teams are invited to correct this in future updates. Due to its importance for the assessment involved in the future reporting, GT 1 was invited and accepted to include results and outcomes for 2012 and 2013; − Incorporated the suggestions made for including activities related to cooperation; − Still include some risks of overlaps, especially relating to training, funding, cooperation and surveys. Some articulation mechanisms are already in place, namely through GT 4 Task Groups 2, 3 and 4. GTs must also do an effort to coordinate this kind of activities. − Should increase the number of proposals linked to sustainability.
d.	As regards the **GT4 Operational Plan,** GT4 agreed with small amendments to the previous draft, which are needed in face of the discussions had in this meeting. The final draft is attached as Annex 2.

	7. Reporting to Governing Board
	GTs' Reports
a.	Goal Teams 1, 2, 3 and 4 presented their draft reports and GT4 discussed some issues related to them.
b.	It was agreed that, as guidance mentioned, **Goal Teams don't need to include the cross-cutting issues' part in their final reports to the GB**, unless they want to. This part is meant to feed GT4 overall progress report, to be presented by GT4, and so including it in the final reports may be considered as a redundancy.
c.	GT3 mentioned significant progress in the **coordination with Working Groups and Task Forces**, which GT4 considers as a very positive step in the implementation of the Strategic Plan.

d.	**GT4 Chair congratulated all the Members of GT4 for the significant achievements of this Goal Team's first year of activity**: − Governance framework for the implementation of EUROSAI SP is in place: ToRs, OPs, PMRR, specific guidance for the 1st year exercise; − Internal organisation is completed; − Current website was updated and adapted to the SP; − The mock-up for the new EUROSAI Website is completed and key features and the Content Management Systems are defined, and will be presented to the GB; − Main assumptions of EUROSAI communication policy are agreed; − Compilation and review of EUROSAI financial rules will be proposed to the GB; − Financial requests from EUROSAI budget are discussed and will be reported to the GB; − Main cross-cutting issues are identified and dealt with; − Documents to be approved by the GB are agreed.
e.	GT4 annual report for the period 2011-2012 is attached as Annex 3.
	Overall Progress Report
f.	GT4 discussed the draft of the overall progress report and the main assumptions behind it.
g.	GT4 agreed that: − **The overall progress report is mainly about identifying and assessing the status of the implementation of the EUROSAI Strategic Plan** (the activities of Goal Teams are mainly assessed through their own reporting); − Other bodies in EUROSAI, besides Goal Teams, are performing activities that are relevant for the achievement of the strategic goals; − Thus, **the overall progress report should include all the activities of EUROSAI that may be relevant to achieve the Strategic Plan's goals, even if they are performed outside the Goal Teams' scope**; − In this first reporting period this is very relevant for Goal 3 (knowledge sharing), since guidance, seminars, cooperation and interaction with INTOSAI and Regions have had significant results in the GB, Secretariat and WGs and TFs scope; − **The criterion for the overall progress assessment is mainly the achievement of the outcomes defined in the Strategic Plan**. Activities and the partial results defined in the GT's Operational Plans may be considered, but should be distinguished from those. − **Details should not be at the core of the report**. − **This first year of implementation of the SP is a special one** and, in consequence, the overall progress report must make a qualitative analyses rather than quantitative.

h.	Following this discussion, **GT4 agreed to redraft the first Overall Progress Report**: − Presenting firstly the level of activities by Goal Teams; − Not using this year the table with traffic (or other) symbols (*a. Overall status of the implementation of SP*); − Transferring into an annex the details of results achieved (*b. overall results of the results achieved);* − Maintaining the *evaluation of cross-cutting issues;* and − Deepening the issues of main results achieved and decisions required. A new draft of the overall progress report was finalised and agreed by e-mail and is attached as Annex 6.

**8. Planning, Monitoring and Reporting Requirements (PMRR)**
a.	GT4 discussed the final draft of PMRR, focussing on key provisions that, in the comments offered by e-mail, proved to be non consensual.
b.	A discussion was held in what regards the need of annual updates to Goal Teams' Operational Plans to be approved by the Governing Board. It was agreed that these amendments should only be reported to the GB, as mentioned in provision 5.1. of the General Procedures for Goal Teams. Several provisions of the PMRR draft were amended accordingly.
c.	A consensus was reached that provision n.º 40 of PMRR should not refer to the EUROSAI Secretariat
d.	GT4 agreed that the content of the templates annexed to the PMRR should be not be considered as strictly mandatory, since experience and circumstances may advice some adaptations.
e.	Nevertheless, changes formerly agreed in the overall assessment report should be reflected in the respective template.
f.	After the meeting, it was agreed by e-mail that the agreed order of presentation of reports in the GB meeting should not be strict and could be open to adaptation.
g.	The final draft of PMRR is attached as Annex 4.

**9. Issues related to the XXXIX Governing Board**
a.	The Secretariat presented the items of a first draft of the XXXIX GB meeting agenda related to the implementation of the Strategic Plan. Items of the agenda connected to specific cross-cutting issues dealt with by Goal Teams were also presented: follow up of actions regarding SAIs independence, cooperation and financial issues. The Secretariat also informed on the deadline for providing papers and on their delivery to the GB through a restricted sub-domain on the EUROSAI website

b.	GT4 agreed that when presenting reports, the Governing Board should be firstly given a global approach on the implementation of the ESP and then offered the details of activities by each one of the Goal Teams.
c.	GT4 also agreed that the flow of reports should not be interrupted and, thus, the presentation of ToR, PMRR and the mock up of the new EUROSAI Website should be made after all activities have been reported.
d.	An agreement was reached that GT4 should present ToR of all GT.
e.	The item for the Website, due to its cross cutting relevance, will close the presentations and will be presented by the Secretariat.
d.	The SAI of Netherlands informed the participants on the following news about the organisation of the IX EUROSAI Congress: − The Congress will be held in the Hague, from 15 to 19 June 2014; − The main theme that will be proposed is INNOVATION, with three fundamental dimensions: In Audit, In SAIs and in Public Sector. − Before the actual Congress – by March/April – an event for young EUROSAI auditors will be held. − The Congress will follow the usual format, but, nevertheless, will provide some innovative options (workshops and interactive activities)

10. Planning next operational activities	
a.	GT4 discussed some organisational issues and agreed that, considering the Task Groups' working plans, the activities scheduled in the GT4 Operational Plan and the calendar for the next meeting, a working plan for 2012-2013 should be prepared and circulated to the members of GT 4 as soon as possible.

V.   Next meeting

Considering the products to be prepared, it was agreed that the 4th meeting of GT4 should take place, in principle, in the first semester of 2013, taking into account the calendar of the 40th meeting of the EUROSAI Governing Board.

Meetings of Task Groups could be necessary, namely the meeting for discussing the communication platform.

The next plenary meeting will be most probably held in Madrid (still to be confirmed).

Annexes to this SoA:

Annex 1: GT4 Terms of Reference final draft

Annex 2: GT4 Operational Plan final draft

Annex 3: GT4 annual report 2011-2012

Annex 4: Planning, Monitoring and Reporting Requirements (PMRR) final draft

Annex 5: Proposal for the GB on the mock up of the new EUROSAI website

Annex 6: GT4 progress report for the GB on the overall implementation of the EUROSAI Strategic Plan

Annex 7: Report for the GB on the funding requests

Annex 8: Preliminary index for the EUROSAI financial rules.