

E U R  S A I



EUROSAI

Where do we stand?

Strategic Plan Midterm Review Report

(June 2011- June 2014)

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Foreword

EUROSAI adopted its Strategic Plan for 2011-2017 in the VIII Congress, held in Lisboa, Portugal, in 2011.

This first Strategic Plan for EUROSAI was prepared during the presidency of the Supreme Audit Institution of Poland, by mandate of the VII EUROSAI Congress (Kraków, Poland, 2008). When presenting the Strategic Plan to the Congress, Mr Jacek Jezierski, as the outgoing President of EUROSAI, wisely stated that “(...) this Plan is going to be, not only a management tool, but also a way to get EUROSAI better integrated, with even greater engagement of possibly all of its members in the Plan’s realization.(...)”.

When taking over the Presidency of EUROSAI, we considered that implementing the first Strategic Plan, just approved by all members of the organisation, and working towards the achievement of its four main goals, were the core of the mandate that we were given by the Congress and, so, the main objective of Portuguese Presidency.

In this report, Goal Team 4, which Tribunal de Contas of Portugal has been honoured to chair from 2011 to 2014, concludes and demonstrates that, during this period, 47 out of 50 Members of EUROSAI (94% of membership) were involved in the organisation’s activities and that the large majority of them were highly and actively involved in the teams entrusted with the implementation of the Strategic Plan.

Knowing that this main target was closely reached, I am, thus, quite proud to present this evaluation report, which shows how far EUROSAI has gone in implementing the priorities set by the Congress. Results speak for themselves and show how committed the teams and working groups have been in producing the expected outcomes.

As successes of this period, one can highlight: the intensive discussion of experiences, several lists of good practices identified (innovation practices, capacity building success stories, independence challenges, ethics management policies, auditing cases, etc.), an ISSAI implementation structured approach, the duplication of the training effort, a broad collaborative audit work, new governance framework and dynamics, new instruments for communication (a communication framework, a new website and a new communication platform) and an enhanced voice of EUROSAI in INTOSAI. Further details can be found in the report and its annexes.

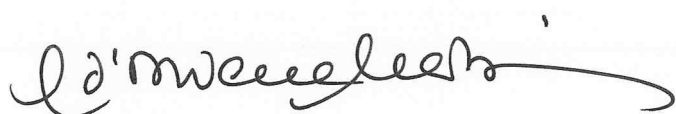
This work was done by the Working Groups and Task Forces, most of them previously organised and active, but also by the newly established Goal Teams. All of them have been highly committed and successful in achieving an enhanced cooperation and support within EUROSAI. So, my and

your gratitude must go to all EUROSAI bodies and members, who have been so supportive and constructive and, most of all, so willing to share their best practices in order to better serve us all.

As Chair of Goal Team 4, I must address a special word to the members of this team, representing the former EUROSAI Presidency (SAI of Poland), the next Presidency (SAI of the Netherlands), the EUROSAI Secretariat (SAI of Spain) and the Chairs of the other Goal Teams (SAIs of France, Germany and the Czech Republic) and also to the invited experts that kindly accepted to work with them (SAIs of Denmark and United Kingdom and the INTOSAI Director of Strategic Plan). They have worked hard, in an engaged, motivated and excellent way. Thank you for your enthusiasm and contribution! Let me also thank and congratulate my Portuguese collaborators who have been putting a strong effort in the success of this work.

Finally, I am glad to say that this report shows how much progress EUROSAI has been making towards the global INTOSAI purpose: *Experientia mutua omnibus prodest*.

June 2014

A handwritten signature in black ink, appearing to read 'Guilherme d' Oliveira Martins', with a long, sweeping horizontal stroke extending to the right.

Guilherme d' Oliveira Martins

President of EUROSAI

President of Tribunal de Contas of Portugal

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INTRODUCTION

EUROSAI, as one of the seven Regional Working Groups of INTOSAI, aims at promoting professional, technical cooperation and mutual support and at fostering the sharing of information and experiences in the European region.

The EUROSAI Strategic Plan 2011-2017 (also mentioned as ESP or SP) was approved by the VIII EUROSAI Congress, held in Lisbon, Portugal, on 2011. It is the first strategic plan of EUROSAI, prepared by the Governing Board by mandate of the VII EUROSAI Congress (Kraków, Poland, 2008), and was 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 expressed by the organisation's membership to support the strengthening of their professional audit activity:



These strategic goals are also aligned with the INTOSAI priorities.

This Plan covers a period of 6 years, thus providing enough time to carry out the more complex activities and projects. But, according to it, the implementation of the approved operational plans and the strategic plan as a whole will be evaluated at regular intervals, including a mid-term review towards the end of the first Congress period in 2014. This evaluation is meant for the IX EUROSAI Congress (The Hague, Netherlands, June 2014) to decide on the need of updating the strategic plan for the second period and on reassessing and reallocating resources.

The following report contains the midterm evaluation of the EUROSAI Strategic Plan 2011-2017 and the resulting proposals. It focuses on assessing how far EUROSAI has gone in achieving the planned results and, thus, on meeting the needs and interests of its members.

As established, the performance in achieving the four strategic goals is assessed against the outcomes and performance measures set in the Strategic Plan and it is based on the information provided by the Secretariat and by the Goal Teams, Working Groups and Task Forces.

1. EUROSAI: WHERE DO WE STAND? (conclusions and outlook)

After 3 years of the ESP implementation, having implemented **58%** of the defined expected outcomes, EUROSAI has achieved significant improvements in the **professional technical cooperation, mutual support and sharing of information and experiences** for which it was established, through the four defined goals/priorities of the SP (capacity building, professional standards, knowledge sharing, governance and communication):

- During this period, the **participation of EUROSAI members in the organisation’s initiatives** has increased and was highly successful (governance):
 - 47 EUROSAI members (94% of EUROSAI membership) were involved in EUROSAI activities
 - 42 EUROSAI members (84% of EUROSAI membership) were involved in 3 or more different types of activities
 - 45 EUROSAI members (90% of EUROSAI membership) participated in the Goal Teams, Working Groups and Committees’ activities to implement the strategic plan.
- Access of EUROSAI members to the results of work done by EUROSAI and INTOSAI has been improved by means of a **renewed website with enlarged information**, updating routines and links to the Working Groups, Task Forces and Committees’ webpages, which have rich guidance, development and audit related information (communication).
- An **electronic communication platform** is now available, under initiative of the Netherlands Court of Audit, to encourage the daily and peer to peer sharing of information, ideas and knowledge by all SAIs’ professionals, at all levels of the organisations, which they can use to create their own professional networks and improve their audit capacity and performance (communication).
- **Capacity building** information, strategies and good practices have been identified and made available to SAIs (capacity building).
- **Innovation** challenges have been discussed and innovative initiatives of member SAIs have been listed and shared with the community (capacity building).
- **Independence** of EUROSAI SAIs, as pillar of their performance, was specifically studied, discussed and addressed, notably through high level initiatives and through a survey, a seminar and a booklet (capacity building).

- Needs of EUROSAI SAIs for **ISSAI implementation** have been assessed and are progressively addressed, through published ISSAI translations, dissemination of relevant materials, seminars on specific ISSAI and use of IDI's programmes, public goods and knowledge network (professional standards).
- 37 **training and knowledge sharing events** in key issues for SAIs were held (twice the number held in the previous period), covering around 1300 participants and 46 EUROSAI members (92% of membership). 65% of these participants were audit staff (knowledge sharing).
- Effective **audit cooperation** within EUROSAI has been implemented, namely by 30 of its member SAIs (60% of membership), who were involved in performing concrete cooperative audits (knowledge sharing).
- **Cooperation** was established by all bodies and groups of EUROSAI **with** their **INTOSAI** counterparts. EUROSAI's voice has been enhanced in INTOSAI by contributions provided notably in the field of ISSAI due process, of ISSAI 30 implementation and review, of ISSAI 5510, 5520 and 5540 drafting and of IDI's IT Audit guidance and training (all goals).
- A new **governance framework** was established, providing support to operational activities and decision making (governance).
- **Systemic issues** affecting the delivery of activities have been continuously identified, addressed and monitored, such as electronic communication tools, training coordination mechanisms, cooperation issues, surveys, databases and funding (governance).

According to the planning made **all the SP implementation strategies have so far produced the intended results in schedule**, with one very small exception where a task was transferred for the next period (EUROSAI Magazine). But, with 3 years left to go, several results are obviously still to be achieved and significant challenges still need to be further explored and solved, namely in the following fields:

- A fostered and effective use of the available communication tools
- The establishment of a clear common access point to databases and products
- Innovative approaches to audit and to cooperation
- Sustainability initiatives
- E-learning possibilities
- Reduced number of surveys
- Support to EUROSAI members in their independence reinforcement needs

As envisaged, a **wide participation of EUROSAl members in the implementation of the SP** ensured a strong ownership and allowed an important and rich diversity of views and approaches.

But one must recognise that the design of the SP and the existence of several groups to implement it made it sometimes not so easy to consistently address **some unclear borderlines** between strategic plan goals and some consequent overlapping issues.

In the next period, and besides facing the challenges still ahead, a new strategy for 2017 must be prepared. Within this task, to be coordinated by GT4 in the second term of the ESP, an assessment should be made about the relevance and consistency of goals themselves and how they interrelate (for instance, *professional standards* and *knowledge sharing* areas include, in fact, the most important fields of *capacity building* for EUROSAl). The advantages of the chosen **implementation structure** should also be assessed by then. Some more room for teams to think and choose the relevant activities could also be considered.

Although many activities were in fact conducted, only 26% of the EUROSAl **budget allocations** for SP activities were used, due to the fact that SAIs chairing the teams and groups, hosting events and meetings and/or conducting activities have supported most of the costs of the activities they engaged in. Participating SAIs in events have also always paid for the travel and accommodation costs of their participants.

Considering this level of budget execution and the type of activities that are planned for the next period, including the SP update, it seems that there is no need to allocate more resources to the implementation of the ESP or, even, to reallocate them among goals. Instead, EUROSAl should use the opportunity of having available funds to encourage SAIs to host events (by using the co-funding possibilities) and also to engage in more complex and costly activities, if needed to the achievement of goals (namely by implementing electronic tools to support broader activities). In any case, some resourcing issues still need to be further studied, such as the support to the EUROSAl Secretariat.

Decisions required

In the last year, the several Goal Teams have prepared some documents and proposals to be presented to the Governing Board and Congress, as follows.

For approval of the Congress:

- The EUROSAl Strategic Plan Update included in this report
- The EUROSAl Communication framework

For approval of the Governing Board:

- Practical guide for organising EUROSAI events (including sustainability checklist)
- EUROSAI website update protocols
- Funding requests
- List of training events to be organised (included in this report)
- The redrafted cooperation agreement with the ECIIA¹
- The appointment of the new GT1 Chair (Hungary) and the correspondent amendment to GT1's Terms of Reference

For agreement of the Governing Board:

- The interest of initiating contacts and preparing cooperation agreements with OECD, European Environmental Agency and European Commission (DG Environment)

For acknowledgement:

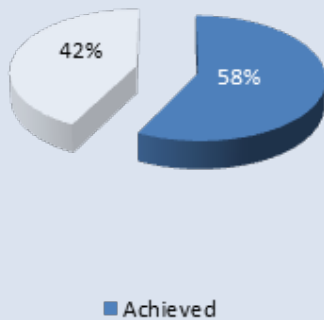
- This Midterm Review Report
- The Goal Teams' Operational Plans Updates
- The GT1 papers on *Capacity Building success stories, Innovation* (volumes I and II) and *Independence*
- The GT2 intermediate implementation document for INTOSAI GOV 9150 and IIA 2050

¹ECIIA: European Confederation of Institutes of Internal Auditing

2. OVERALL STATUS OF THE IMPLEMENTATION OF THE STRATEGIC PLAN

2.a. Outcomes achieved

58% of the SP outcomes are achieved until June 2014

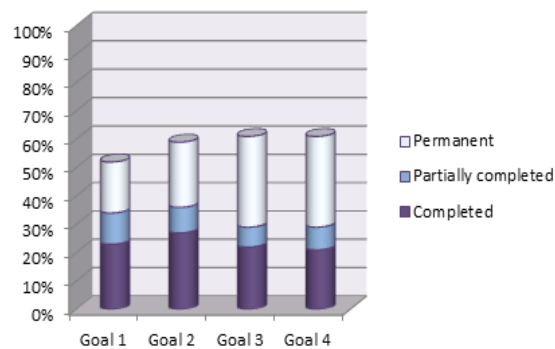


The EUROSAI Strategic Plan for **2011-2017** established initially 65 outcomes to be achieved during that period. Considering changes meanwhile introduced by Goal Team 1, we have now a set of **66 outcomes**:

- **Goal 1:** 22 outcomes
- **Goal 2:** 11 outcomes
- **Goal 3:** 14 outcomes
- **Goal 4:** 19 outcomes

After three years of implementation of the Strategic Plan, **58%** of those outcomes are achieved until June 2014.

51 % of the achieved outcomes were related to permanent activities while **49%** of the ones still to be executed concern that type of activities (permanent).



OUTCOMES	Goal 1	Goal 2	Goal 3	Goal 4
Completed	5	3	3	4
Partially	5	2	2	3
Permanent	8	5	9	12
To be started	4	-	-	-
Dropped	-	1	-	-
TOTAL	22	11	14	19

2.b. Status of the implementation strategies



The execution of the strategy has so far produced the intended results in schedule



The execution of the strategy has not yet produced the planned results and is a bit late, but its success is not compromised



The execution of the activity/project is compromised in its results and/or time

Strategic Goal	Implementation Strategies	Overall Status
1. CAPACITY BUILDING Facilitate the development and the strengthening of institutional capacity of EUROSAl members	1.1 Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	
	1.2 Establish the operational framework for facilitating capacity building development	
	1.3 Facilitate and support the development of strategies for capacity building at SAl level	
	1.4 Take active steps to strengthen and support SAls independence	
2. PROFESSIONAL STANDARDS Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.	2.1 Raise awareness of the ISSAI and INTOSAI GOV	
	2.2 Support EUROSAl members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	
	2.3 Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	
3. KNOWLEDGE SHARING Encourage cooperation and exchange of experience among EUROSAl members, within INTOSAI and with external partners	3.1 Enhance the use/implementation of the results of the work produced by individual SAls, EUROSAl and INTOSAI Committees and WGs as a tool for cooperation	
	3.2 Enhance audit cooperation within EUROSAl	
	3.3 Enhance cooperation within INTOSAI	
	3.4 Enhance cooperation with external partners	
4. GOVERNANCE AND COMMUNICATION Manage EUROSAl in accordance with the principles of good governance and effective communication.	4.1 Ensure that EUROSAl has an organisational structure that best supports the achievement of the strategic goals	
	4.2 Strengthen EUROSAl's capacity to achieve its strategic goals	
	4.3 Fostering effective internal and external communication to promote the accomplishment of EUROSAl's strategic goals ²	

² 1 task delayed and transferred for the next period (recommendations on the improvement of the EUROSAl Magazine).

3. RESULTS BY GOALS

STRATEGIC GOAL 1: CAPACITY BUILDING

Building capacity of SAIs means developing skills, knowledge, structures and ways of working that make an organisation more effective, building on existing strengths and addressing gaps and weaknesses.

The SP, following the requests of the EUROSAI members, considered that EUROSAI could play an important role in this respect at different levels:

- **Providing member SAIs with information on capacity building good practices followed by other SAIs**
- **Gathering, analysing and disseminating relevant capacity building information among members**
- **Playing a direct role in facilitating and delivering activities to strengthen the institutional capacities of member SAIs**

For this purpose, the SP established four implementation strategies, asking for outcomes such as:

- A database of capacity building materials and information
- An established liaison with the INTOSAI Donor Steering Committee
- Identified and disseminated good practice examples in capacity building both from EUROSAI and INTOSAI
- A prioritised list of capacity building needs in the European region
- Strategies to support SAIs in addressing those needs, using other parties' activities or preparing specific training programmes
- Use of opportunities offered by IT
- Promoted innovative initiatives
- EUROSAI innovation awards
- Encouragement to SAI peer reviews
- Self-assessments and joint activities to strengthen SAI's independence

In the process of identifying the needed tasks to achieve these results, Goal Team 1 considered that the key activities and outcomes originally described in the ESP were not clearly defined and were not the adequate to achieve the strategic goal. So, this team took some time in redefining key activities and outcomes.

In this process, it considered notably that strategies to meet SAI's capacity building needs should be addressed by other parties, while GT1 should mainly play an information role.

It also considered that launching EUROSAI innovation awards was not an adequate activity. GT1 members found that, at this stage, rewarding an SAI rather than another was unfair, hardly feasible and a restricting initiative. Publishing several innovation initiatives and follow up on innovative ideas rose in the Young EUROSAI Congress (YES) and in The Hague EUROSAI Congress seemed a far better approach.

As a result of this assessment, Goal Team 1 suggests changes in the key activities described in the ESP to achieve Strategic Goal 1 (Capacity Building) and also in the respective outcomes. These changes will be described in Part 5 of this report.

During 2011-2014 period, several results were completed towards improving capacity building efforts in the European region, notably:

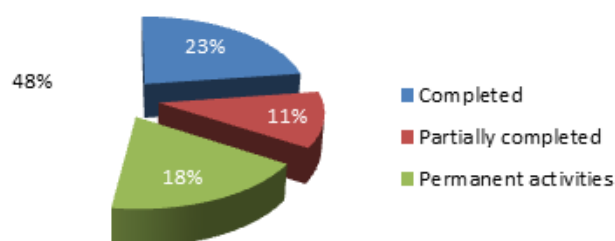
- A list of capacity building materials was developed
- The liaison with the INTOSAI Donor Steering Committee was established and support is being provided to those European SAIs that may apply for funding from donors
- Strategies and success stories in capacity building have been identified and described for dissemination across EUROSAI and INTOSAI membership
- Proper coordination has been established with IDI and other groups that can deliver capacity building activities
- IDI has decided, in the framework of its new strategic plan, to increase the outreach of its activities by providing capacity development support on cost-recovery basis. This decision is especially important for EUROSAI, a region where the number of eligible countries for international aid is low. Thus, following ancient requests from the EUROSAI Training Committee and aligned action of GT1, many European SAIs will be able to apply for participating in IDI's capacity building programmes by paying for the correspondent costs.
- Two booklets were published about innovative initiatives of several European SAIs, as examples and source of inspiration to others
- A questionnaire on independence of SAIs was issued and analysed and its results were published in the EUROSAI website
- A seminar was conducted about independence of SAIs (Budapest, Hungary, 2014) and a booklet will be prepared on the same subject

See Annex I for more detailed information on the Goal 1 results.

Goal 1, as described in the ESP and amended by Goal Team 1³, is to be achieved by 22 outcomes. Out of these 22, 8 outcomes concern permanent activities and 14 outcomes represent non-permanent projects.

The status of Goal 1 implementation is as follows.

GOAL 1 (CAPACITY BUILDING)	
TOTAL OUTCOMES	22
Completed	5
Partially completed	5
Permanent activities	8
To be started	4



52% of the expected outcomes in this Goal are already achieved⁴.

For the period 2014-2017 the main projects to be developed to enhance capacity building in European SAIs are:

- Following up on GT1 permanent activities concerning capacity building information, liaison work and funding possibilities
- Identifying capacity building needs and gaps in EUROSAI and spotting common challenges
- Opening new approaches to innovation by building on the results of the IX EUROSAI Congress
- Following up on the SAI PMF implementation
- Moving forward in promoting and organising joint activities within national or regional stakeholders to raise awareness of the value, benefits and role of SAIs as well as of the importance of the SAI's independence.

³ Goal Team 1 considered that this assessment should follow the set of outcomes as amended in its Operational Plans and not as initially described in the ESP

⁴ Since we are in the middle of the implementation period, and as a simplified assessment, outcomes that were classified as permanent and as partially completed were all considered as achieved at 50%. The same was done in the following assessments for all goals.

STRATEGIC GOAL 2: PROFESSIONAL STANDARDS

Recognising that the role of setting professional standards lies with INTOSAI, EUROSAI established its strategic goal 2 as a specific capacity building priority. As mentioned in the ESP, EUROSAI seeks to promote the implementation of the ISSAI and INTOSAI GOV, as a relevant part of the capacity building process within the organisation taking due regard of the independence of each individual EUROSAI member to determine its own approach consistent with national legislation.

The work of EUROSAI in this field shall be to:

- **Raise awareness of the ISSAI and INTOSAI GOV, particularly by providing standards in all official EUROSAI languages**
- **Support EUROSAI members in implementing the ISSAI and INTOSAI GOV**
- **Contribute to the further development of standards, namely by providing feedback to INTOSAI so that ISSAI remain up-to-date and relevant**

For this purpose, the three established ESP implementation strategies ask for outcomes such as:

- ISSAI translations into official EUROSAI languages and their dissemination to member SAIs
- Regular articles, presentations or expert blogs on the ISSAI framework
- Seminars to raise awareness on the ISSAI framework
- A prioritised list of ISSAI implementation needs in the European region
- Seminars and workshops about ISSAI implementation guidance and good practices
- Identified and disseminated professional materials related to the ISSAI framework
- Reciprocal communication and periodic feedback between EUROSAI and the INTOSAI PSC

During the 2011-2014 period, several results were completed towards improving the EUROSAI members' capacity to implement ISSAI, notably:

- Since INTOSAI already provides the translation of ISSAI into English, French, German and Spanish, GT2 promoted the ISSAI framework translation to Russian, the remaining official EUROSAI language. The translations are being provided by the SAI of the Russian Federation and made available step by step through an ISSAI section in the EUROSAI website.
- An “ISSAI Spotlight” was established in the EUROSAI Magazine since 2012 and an “ISSAI” quick link was added to the new version of the EUROSAI website.
- EUROSAI members’ needs and practices in implementing ISSAI were identified through a survey conducted in 2012
- A seminar about guidance and experiences in implementing ISSAI for performance audit was conducted (Bonn, Germany 2013) for 58% of EUROSAI members (29 SAIs)
- Relevant professional materials about the ISSAI framework were made available on the EUROSAI website
- EUROSAI became a partner in the IDI 3i programme for the implementation of ISSAI, 9 European SAI enrolled in that programme and 9 ISSAI facilitators were certified by IDI
- Global public goods, such as ISSAI Compliance Assessment Tolls (iCATs) and ISSAI Implementation Handbooks, and ISSAI Knowledge Network/Community of Practice, all of them created by IDI’s programme, are available for all European SAIs
- European SAIs non eligible for international aid will be able, from now on, to participate in IDI programmes on a cost recovery basis
- Permanent liaison has been established between GT2 and INTOSAI Professional Standards Committee and its Subcommittees
- Goal Team 2 took an important role in preparing a EUROSAI standing position in respect to the due process of approving ISSAI, which resulted in the classification of ISSAI 12 by the 2013 INCOSAI
- Practical cooperation was established with the European Confederation of Institutes of Internal Auditors (ECIIA), notably focusing on the implementation of INTOSAI GOV. An implementation document for INTOSAI GOV 9150 and IIA 2050 will be presented as a non-exhaustive intermediate document to interested IX EUROSAI Congress participants.

See Annex I for more detailed information on the Goal 2 results.

In the process of identifying the needs of European SAIs in this field, Goal Team 2 realised that all EUROSAI members were already well acquainted with the ISSAI framework. As a result, no

awareness raising seminar was needed and, so, since it was not necessary, the respective outcome was dropped. An expert forum/discussion forum was also considered as not necessary due to the implementation of the ISSAI Community of Practice by IDI where EUROSAI members are invited to participate.

On the other hand, it was decided not to disseminate translations of ISAs (IFAC owned documents that are part of the Financial Audit Guidelines/ISSAI 1000-2999) but only of the correspondent Practice Notes (INTOSAI-owned part of the same ISSAI), due to the fact that IFAC asked for license fees to use their exclusive official translations (USD 10.000/year). This decision was supported by the fact that INTOSAI also provides only the Practice Notes in its official working languages and attaches the ISAs in English.

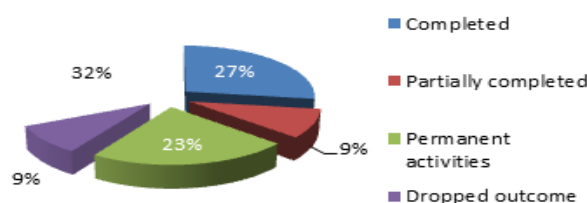
In turn, cooperation with ECIIA, not initially included as an output of the ESP, has turned out to be an important outcome of Goal 2's activities.

Therefore, Goal Team 2 suggests some changes in the key activities and outcomes described in the ESP to achieve Strategic Goal 2 (Professional Standards). These changes are described in Part 5 of this report.

Goal 2, as described in the ESP, is to be achieved by 11 outcomes. Out of these, 1 outcome was dropped, 5 outcomes concern permanent activities and 5 outcomes represent non-permanent projects.

The status of Goal 2 implementation is as follows.

GOAL 2 (PROFESSIONAL STANDARDS)	
TOTAL OUTCOMES	11
Completed	3
Partially completed	2
Permanent activities	5
Dropped outcome	1



59% of the expected outcomes in this Goal were achieved. Considering that 9% were not necessary, Goal 2 still has 32% of results to be completed.

For the period 2014-2017 the main projects to be developed in order to improve European SAIs' capacity to implement ISSAI are:

- Continue the translation and publication of Russian ISSAI translations
- Organise further seminars on the implementation of ISSAI
- Continue cooperation with the INTOSAI PSC and its sub-committees with special focus on the reorganisation of the PSC structure and the revision of the Due Process
- Implement the cooperation agreement with the ECIA

STRATEGIC GOAL 3: KNOWLEDGE SHARING

Strategic Goal 3 (Knowledge Sharing) is at the heart of EUROSAI mission and vision. Cooperation and exchange of experiences among members is EUROSAI's main tradition and vocation. In this field, EUROSAI bodies and groups have been successfully working for a long time.

Thus, through this strategic goal, the ESP intended to further develop this cooperation, to make all its results better known and more accessible to all SAI's staff and to better combine the on-going activities of sharing knowledge, information and experiences with some activities designed to strengthen relationships within INTOSAI and with other international organisations of audit professionals and experts.

The intended achievements in this area should concern to:

- **Improving access of EUROSAI members to the results of work done by individual SAIs and by EUROSAI and INTOSAI Committees and Working Groups as a source of reference**
- **Enhancing audit cooperation within EUROSAI**
- **Promoting and supporting cooperation with INTOSAI and its Regional Working Groups and bodies**
- **Enhancing cooperation with external partners**

Apart from traditional seminars and training events this may be achieved by developing advanced, more EUROSAI focused databases drawing on and strongly linked with existing sources e.g. in INTOSAI.

For this purpose, the 4 established ESP implementation strategies asked for outcomes such as:

- Databases of audits, products, training materials and networks
- Dissemination of that information through all the available communication tools
- Training events and knowledge sharing seminars
- Updated list of areas and interested SAIs for cooperative activities
- Increased cooperation with INTOSAI and its Regional Working Groups
- Increased partnerships with external partners

During 2011-2014 period, several results were completed towards increasing cooperation and exchange of experience, notably:

- Several databases were designed and/or established and maintained
- 37 training and knowledge sharing events were held, covering around 1300 participants and 46 EUROSAI members (92% of EUROSAI members). Details on these events are found later in this report.
- Training needs of EUROSAI members for the period 2014-2016 were identified and the most important training topics were specified
- Marketing tools to improve the level of awareness of EUROSAI and INTOSAI products have been identified
- The EUROSAI website has been updated and explored to promote the products and effectively link to Working Groups, Task Forces and Committee's webpages, which include databases and materials to support development and audit activities
- Knowledge bases were developed by some of the Working Groups and Task Forces
- Areas for cooperative activities have been identified
- 11 cooperative audits were conducted or initiated under EUROSAI initiative, involving at least 30 different SAIs (60% of EUROSAI membership)
- Liaison with INTOSAI relevant counterparts has been established by all bodies and groups of EUROSAI
- EUROSAI cooperation with OLACEFS, ASOSAI, ARABOSAI and AFROSAI has been enhanced and put into practice
- EUROSAI cooperation with external partners has been identified and implemented

See Annex I for more detailed information on the Goal 3 results.

The results within strategic goal 3 come from all EUROSAI bodies, committees, task forces and working groups and cover a wide range of cooperation and exchange of knowledge, information and experiences' activities.

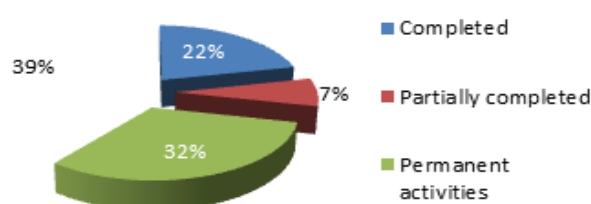
The main difficulty in this area is to articulate all the activities while respecting each groups' dynamics and at the same time avoiding or solving redundancies and creating synergies.

Some adjustments in outcomes described for Goal 3 are suggested and described in Part 5 of this report.

Goal 3, as described in the ESP, is to be achieved by 14 outcomes. The majority of these outcomes (9) concern permanent activities and only 5 outcomes represent non-permanent projects.

The status of Goal 3 implementation is as follows.

GOAL 3 (KNOWLEDGE SHARING)	
TOTAL OUTCOMES	14
Completed	3
Partially completed	2
Permanent activities	9



61% of the expected outcomes in this Goal were achieved.

For the period 2014-2017 the main projects to be developed in order to improve cooperation and exchange of knowledge, information and experiences within EUROSAI, INTOSAI and with external partners are:

- Maintain and update databases of audits, products and training experts
- Implement marketing tools to improve the level of awareness of EUROSAI and INTOSAI products
- Update the EUROSAI website (parts concerning knowledge sharing field)
- Support cooperation activities, internships and secondments
- Encourage and promote training events with participatory approaches and interactive exchange of experiences
- Raise awareness of the possibility that training events are co-financed by the EUROSAI budget

STRATEGIC GOAL 4: GOVERNANCE AND COMMUNICATION

Strategic Goal 4 (Governance and Communication) differs in substance and nature from the other strategic goals. Whereas Goals 1, 2, and 3 apply to specific areas of EUROSAT's operations, Goal 4 is intended to create a network to align EUROSAT's organisation and operations in their entirety with these goals in the best possible manner, and to provide coordinated support to the Governing Board in the areas of management, training and reporting.

The desired improvements relate to:

- **Setting up governance structures and procedures that clearly define the roles and responsibilities of EUROSAT bodies, that actively involve the widest possible number of EUROSAT members in the implementation of the strategic plan, that provide an effective decision making process ensuring both timeliness and broad-based support of key decisions and that create planning, monitoring and reporting routines supporting effective information flows and analysis**
- **Strengthening EUROSAT's capacity to achieve its strategic goals, by allocating resources to them, following up their implementation, identifying and addressing systemic issues and giving support to other teams and bodies**
- **Ensure improved information to the Governing Board, namely in the field of training**
- **Fostering internal and external communication to promote the accomplishment of EUROSAT's strategic goals**

For this purpose, the ESP established 3 implementation strategies describing expected outcomes such as:

- Defined requirements for planning, monitoring and reporting
- Support provided to other Goal Teams and EUROSAT bodies
- Progress reports on the implementation of the ESP
- Proposals and recommendations to the Governing Board
- Analysis of reports, assessment of results and proposals made
- Systemic issues identified and addressed
- Clear financial principles and facilitated resourcing

- Communication policy prepared, approved and implemented
- Updated EUROSAI website and innovative communication tools introduced
- Enhanced contribution and voice of EUROSAI in INTOSAI
- Sustainability initiatives

During 2011-2014 period, several results were completed towards increasing governance and communication within EUROSAI, notably:

- Planning, monitoring and reporting requirements were defined and implemented
- Support was given to the other Goal Teams
- Progress reports on the implementation of the SP have been presented
- Cross cutting issues affecting the delivery of activities have been continuously identified, addressed and monitored, such as electronic communication tools, training coordination mechanisms, cooperation issues, surveys, databases and funding
- EUROSAI Financial Rules were compiled and approved
- A EUROSAI Communication Framework was prepared and submitted to the IX Congress
- The EUROSAI website was redesigned, updated and launched in the five EUROSAI official languages
- A communication platform introduced by the Netherlands Court of Audit was chosen to be tested as a tool to enhance the peer communication between SAIs' staff
- EUROSAI's voice has been enhanced in INTOSAI notably by contributing in the following fields:
 - ISSAI due process
 - Implementation and review of ISSAI 30
 - Drafting of ISSAI 5510, 5520 and 5540
 - Comments to ISSAI 100, 200, 300 and 400
 - Preparation of IDI's IT Audit guidance and training
- One meeting of GT4 was organised as an internet conference

See Annex I for more detailed information on the Goal 4 results.

One of the difficulties faced has been to deal with some overlapping and unclear borderlines between goals and activities described in the ESP and assigned to Goal Teams. Hopefully, this midterm review will clarify some of those. Therefore, some suggestions of changes in the key activities and outcomes described in the ESP are proposed in Part 5 of this report.

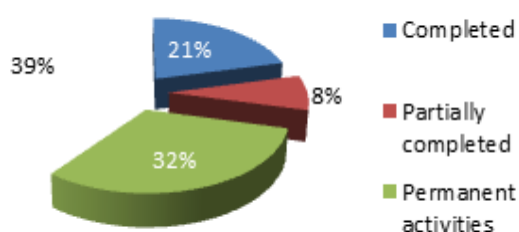
In any case, the development of a new strategy for the period following 2017 will be a good opportunity to reflect on how to clarify goals and roles in a better way.

Moreover, one should keep in mind that governance and communication tools are a key instrument to enhance performance and participation but don't produce achievements by themselves. The contribution and involvement of the operational teams and of all SAIs and their staff are the true drivers of improvement.

Goal 4, as described in the ESP, is to be achieved by 19 outcomes. The majority of these outcomes (12) concern permanent activities and the other 7 outcomes represent non-permanent projects.

The status of Goal 4 implementation is as follows.

GOAL 4 (GOVERNANCE AND COMMUNICATION)	
TOTAL OUTCOMES	19
Completed	4
Partially completed	3
Permanent activities	12



61% of the expected outcomes in this Goal were achieved.

For the period 2014-2017 the main projects to be developed in order to improve EUROSAI's governance and its internal and external communication practices are:

- Implementation of the EUROSAI communication framework
- Implementation of an integrated databases approach
- Increased use of electronic tools for communication between peers
- Implementation of a video conferencing tool for EUROSAI teams' work
- Preparation of the new EUROSAI strategic plan for the period following 2017, considering the outcomes of the IX EUROSAI Congress in The Hague and the need of assigning clear-cut missions to implementing bodies.

4. EVALUATION OF CROSS CUTTING ISSUES

a. Participation of EUROSAI members in the implementation of the Strategic Plan

As mentioned earlier, the EUROSAI Strategic Plan envisages that the widest possible number of EUROSAI members should be involved in its implementation.

From June 2011 to June 2014, and as shown in table (a) of Annex II, 94% of EUROSAI Members (47 SAIs) have participated in at least one activity of the organisation. Only 3 small sized SAIs (Andorra, Liechtenstein and Monaco) did not participate in any of the activities.

- 45 (90%) participated in Goal Teams, Working Groups and/or Task Force's activities
- 46 SAIs (92%) participated in training or knowledge sharing events
- 30 (60%) conducted cooperative audits
- 21 SAIs (42%) hosted EUROSAI conferences, seminars or meetings
- 42 SAIs (84%) were involved in 3 or more different types of activities.

b. Communication

Nevertheless, participating and benefiting from EUROSAI activities is not only being a part of events, working teams or cooperative audits.

Working Groups and Task Forces have long been developing activities and producing important guidance and materials to support, on one hand, SAI institutional strengthening and, on the other hand, a strong professional audit activity. If those products and materials were better known and used by individual SAIs' staff, their performance could benefit a lot more.

On the other hand, important professional networks already exist between Member SAI's staff, namely at the level of International Relations, IT and environmental audit areas. But all the other management or audit staff should also be able to easily contact their counterparts in other SAIs. These contacts, allowing them to learn from each other and providing them with benchmark information, could contribute to a better performance of their missions.

Finally, traditional participation in EUROSAI activities can be costly, mainly because of time, travel and accommodation costs. At a time of budget constraints and performance demand for everyone,

it makes sense to encourage peer contacts through electronic means, thus consuming less time and fewer resources.

Making EUROSAI information updated and accessible and providing a platform where everybody in a SAI would be able to contact their colleagues in other SAI, creating more professional networks than the already existing ones, through electronic communication techniques, were therefore important objectives already included in the SP and considered in its implementation activities.

In this scope, the EUROSAI website was completely renewed, following a broad consultation process, and was launched in 2013, in all 5 official languages. It includes now:

- Enlarged updated EUROSAI information
- News and calendar about events and initiatives
- Documents and products issued by the several groups
- Links to WGs, TFs and Committee's pages, where guidance, databases of audit reports and knowledge bases are available
- EUROSAI magazines
- ISSAI, training and surveys specific sections

To ensure update and share responsibilities, the new website allows all chairs of EUROSAI bodies and groups as editors. These editors have received the needed training and instructions.

Encouragement to edit information and post news is still needed to keep this information platform alive and interesting.

An important challenge that will remain for the next implementation period is how to establish and link databases in the website. A lot of SP outcomes require that information about audit reports, developed products, training products, etc., is included in databases available through the website. Several databases already exist in the framework of Working Groups, Task Forces and Committees, both at the level of EUROSAI and INTOSAI, and, so, redundancies must be avoided and a common access point must be established. On the other hand, the risk of creating a new database that SAIs or working groups don't care to feed must be dealt with. This task is of the outmost importance for an effective dissemination and accessibility of information, although ensuring that no huge tasks are undertaken unnecessarily or unfruitfully.

Changes in the EUROSAI publications have also been considered for the same purpose and will keep being implemented. The need that SAIs share the effort and translation costs of publications and documents to official languages with the Secretariat makes it an on-going task.

To encourage the daily and peer to peer sharing of information, ideas and knowledge, a communication platform solution was studied. It was finally decided to use and test the PLEIO

platform set up by the Netherlands Court of Audit for the IX EURO Congress and the 2014-2017 presidencies. This platform was already launched, was used for the YES Congress in November 2013 and allows all SAIs' professionals, at all levels of the organisations, to share information and discuss views and experiences on relevant subjects for their work, creating their own professional networks. Promoting and enlarging the use of this platform is one of the challenges ahead.

Implementing in PLEIO the tool for videoconferencing is also an envisaged development towards a more sustainable and less costly way of meeting in EUROSAI.

c. Training and knowledge sharing

From June 2011 to June 2014, **37 training and knowledge sharing events** were conducted by EUROSAI or for EUROSAI members, as described in Annexes I and II, including conferences, seminars, workshops and some meetings with strong knowledge sharing content. This number of events represents the double of those conducted in the previous period (19 events were held from June 2008 to June 2011).

16 of these events were national workshops moderated by ITWG facilitators for the self-assessment of the SAI's current state of IT support and IT audit function. The knowledge sharing and development value of these workshops is quite high, since they increase the national impact of knowledge sharing, they allow the immediate identification of concrete actions and improvements in a key area for SAI capacity development and they bring EUROSAI closer to line management and operational staff of SAIs. We have no information on the concrete number and profile of participants in these workshops, but they should have covered at least 200 participants, from 13 SAIs, at all levels of the organisations.

20 training and knowledge sharing events conducted covered a total of 1088 EUROSAI participants (234 in conferences and 854 in seminars and knowledge sharing meetings).

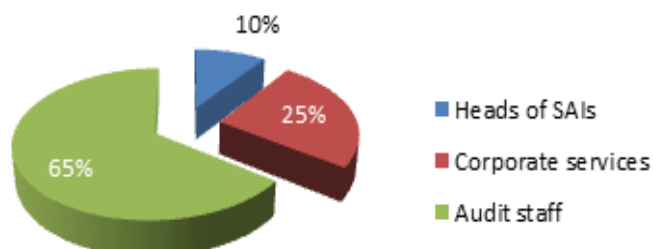
1 seminar still to be held at the time of completion of this report may involve at least 25 more participants.

All in all, around **1300 participants** were involved in EUROSAI training and knowledge sharing events during the period.

Out of the 50 EUROSAI Members, 92% (46 SAIs) participated, at least once, in these activities. Only 4 SAIs (Andorra, Belarus, Liechtenstein and Monaco) did not participate in any of the training or knowledge sharing events. Most of the SAIs of EUROSAI participated more than once, except the SAI of Luxembourg, which was present in only 1 event.

As concerns the profile of participants and for the cases where we had that information (17 out of 21 cases, covering 930 participants), the positions of participants were as follows:

Heads of SAIs	92	10%
Corporate services	234	25%
Audit staff	604	65%
Total	930	



Audit staff represented 65% of the participants in those 17 EUROSAI training and knowledge sharing events.

If we exclude the 3 joint conferences, specifically meant for gathering the heads of SAIs, 13 events with 774 participants had a 72% representation of audit staff. This means that these events mainly reached staff directly involved in audit activities (the SAI's core business) and those that can better apply the knowledge in their daily work and transfer it to the rest of the SAI.

The YES Congress, organised by the Netherlands Court of Audit as a preparatory event of the IX Congress, should be highlighted since it was targeted to young professionals, no more than 35 years old. These professionals are usually less involved in international activities, are quite open-minded and tend to be more innovative. Since they represent the future of the SAIs, their involvement, their ideas and their future contacts with each other bring EUROSAI closer to SAI's auditors and closer to challenges and make their participation as quite promising for SAIs' development.

More and more events are organised with participatory approaches, based in interactive exchange of experiences and open small groups' discussions. Evaluation of events shows that participants are quite satisfied with this development, valuing not only the possibility of participating more actively but also the contacts they establish with colleagues and which can be later renewed, through informal professional networks used for improved performance. The WGEA speed-dating approach and the PLEIO platform are tools that can be successfully developed in the future.

The 3i programme set up by IDI in cooperation with EUROSAI, for the ISSAI implementation, certified 9 ISSAI facilitators, who can multiply ISSAI practical knowledge in their own SAIs or through other EUROSAI activities.

Some conferences and seminars are already scheduled for the next period, namely:

- II Conference EUROSAI- ASOSAI (Russian Federation, 25-27 September 2014)
- WGEA Seminar on Environmental Issues Associated with Infrastructures (Norway, 6 October 2014)

- GT3 Seminar on Audit of the State Budget Revenues (Czech Republic, 22-24 October 2014)
- GT2 Seminar on Compliance Audit : use of compliance audit guidelines, ISSAI 400 and 4000-4999 and best practice (Lithuania, 28-29 October 2014)
- V Conference EUROSAL-ARABOSAI (Qatar, 9-11 February 2015)

The survey recently issued by GT3 to assess EUROSAL training needs showed that EUROSAL SAIs keep asking for training related with audit standards and tools, mentioning some of the subject matters already covered in 2011-2014 (ISSAI, performance audit, IT support, audit quality, fraud and corruption). Besides GT3 role in making sure that these needs are addressed, while avoiding redundancies, other Goal Teams, Working Groups and Task Forces are dealing with these issues and should consider those priorities in their activities for the next period.

Although many SAIs in Europe participate in relevant EUROSAL activities, which are able to contribute to the development of their capacities, it is important to stress that some of them have a low participation. On the other hand, not so many SAIs offer to host or organise events. Both cases may be related to funding constraints. To help overcome this, some notes are important:

- SAIs should be aware that hosting training and knowledge sharing events can be affordable, since no social programmes or even meals need to be offered. Many of the currently organised events don't include that. Furthermore, hosting training events is an opportunity to enrol SAI's own staff in activities at a low cost⁵.
- The budget of EUROSAL presents a low level of execution in what regards financial support to training events. SAIs can apply to that support.
- According to the new strategy of IDI, EUROSAL members will be able to enrol in their programmes, on a cost recovery basis. This represents a low cost compared with the advantages, considering also that a significant part of the learning is web based.
- The support of donors should be continuously looked for for those European SAIs that are eligible for international aid. EUROSAL should keep in liaison with the INTOSAL-Donor Steering Committee, supporting those SAIs in the process.
- Electronic means to deliver knowledge, either by e-learning or by electronic networks, should be further explored. PLEIO offers possibilities that should be explored in the near future.

d. Surveys

All SAIs are burdened with replying to surveys sent to them by the several INTOSAL and EUROSAL bodies and working groups, as well as by other SAI organisations and even other individual SAIs, seeking for information for their activities or management decisions.

⁵ The SAI which managed to have a larger number of participants in EUROSAL training events were precisely those that hosted the events and used the opportunity to involve their own staff in the training.

Having that in mind, and acknowledging that the development of the GTs Operational Plans included a lot of planned surveys to be conducted, Goal Team 4 undertook the task of coordinating surveys in EUROSAI activities, so that they don't overlap and are kept to a necessary minimum.

The first step was to list all the planned surveys and discuss their need and possible reduction. GTs agreed to give up on some of those surveys, to merge some others and to open their drafted surveys to related questions useful for other Goal Teams.

The second step was to include information about the planned and the conducted surveys in the website, so that everyone knows about them and considers that information when deciding on their intended questionnaires. A special folder of the EUROSAI website, labelled as "surveys", is dedicated to that.

A new step was to include in that website folder the actual surveys sent and the reports on their results, so that all teams and SAIs can accede to the information collected, hopefully avoiding redundancies.

This task must continue. It is entrusted to one of the GT4 task groups and it is expected that an increasing number of reports on the surveys conducted by the several teams, hopefully including the working groups and task forces, is posted there. Not only as information sharing tool but also as a potential incentive to decrease the number of issued surveys.

It is also important to use as much as possible the results of comprehensive questionnaires delivered by broader groups of INTOSAI, such as IDI, to build on already existing information. It is therefore important that those results are broadly shared and looked for.

e. Cooperation within INTOSAI

Having mapped the existing cooperation with INTOSAI's several bodies and groups (see Annex 1), which has in fact been strengthened during the period at stake, one must recognise that all the needed liaisons are established and functioning. Besides the interconnections between Governing Boards and Secretariats, all Goal Teams, Working Groups and Task Forces liaise now with their INTOSAI counterparts both at informational and operational levels and also with IDI where relevant.

As a result, the feedback and voice of EUROSAI next to INTOSAI has also been enhanced during 2011-2014. In this matter, some specific situations must be highlighted:

- Following an initiative of GT2 (Professional Standards), the EUROSAI Governing Board has taken a standing position on the envisaged classification of ISSAI X at level 1 of the ISSAI framework and on the accuracy of the ISSAI due process. ISSAI X was finally classified at level 2 at the INCOSAI 2013. EUROSAI GT2 chair is now invited to the INTOSAI PSC meetings and closely follows the due process review.

- Following suggestions of EUROSAI, both in previous and current periods, sustained by GT1 next to IDI, IDI new strategic plan includes now the possibility for all SAIs to enrol in its development programmes, on a cost recovery basis for those that are non-eligible for international aid.
- A representative of ITWG (SAI of Poland) cooperated with IDI in the preparation of an IT Audit Handbook and on the preparation of the related on-line training.
- The EUROSAI TFA&E has been working on identifying good practices and guidance for SAIs to manage ethics and implement ISSAI 30. ISSAI 30 is now under review and the SAI of Portugal, as chair of the TFA&E was invited by INTOSAI to participate in the review of the ISSAI, due to the work done in the field. The kick-off meeting of the INTOSAI review team, chaired by the SAI of Poland, was held on the occasion of the TFA&E 2014 seminar about “Ethics within SAI”. The TFA&E invited all the members of the review team to the seminar and included there discussions about the views of participants on the needed changes to ISSAI 30. Liaison will be kept.
- The EUROSAI TFAFADC has contributed to the elaboration of ISSAI 5510, 5520 and 5540 and, to test and appropriate them, has participated in two INTOSAI international audits.
- In the process of translating ISSAI into Russian and publishing them on the EUROSAI website, as envisaged in the ESP, GT2 learned that the ISAs (part of the Financial Audit Guidelines/ISSAI 1000-2999) are under copyright of IFAC and that only translations authorised by IFAC may be published. Although EUROSAI declared that neither the organisation nor its members would make commercial use of the ISAs, IFAC asked for license fees to use the authorised translations (USD 10.000/year). At the same time, GT2 learned that INTOSAI provides only the Practice Notes (INTOSAI-owned part of the ISSAI 1000-2999) in its official working languages and attaches the ISAs in English. As a result, EUROSAI decided to follow INTOSAI’s path and to translate only the Practice Notes into Russian.
- GT2 has taken an active role to encourage EUROSAI SAIs to produce comments during the due process of several ISSAI.

The launching of an IDI 3i ISSAI implementation program in Europe, supported by a cooperation agreement between EUROSAI and IDI, should also be mentioned.

In what concerns cooperation with Regional groups of INTOSAI, links are also increasing. Cooperation is established with OLACEFS, ARABOSAI, ASOSAI and AFROSAI. Cooperation, mainly started by joint Conferences, has now been brought to a more technical and practical field. Exchange of materials, delivering of training, presentations and self-assessment workshops in each other’s regions and preparation of articles for each other’s publications are some of the initiatives undertaken. Others should follow.

f. Cooperation with external partners

As regards the cooperation with external partners, the most formalised one is with ECIIA. There is an established cooperation with this confederation, based on a signed agreement (2011), which has been put into practice through GT2. This cooperation resulted in a joint editorial committee and in work over the INTOSAI GOV 9150 and IIA 2050 implementation. A redrafted version of that cooperation agreement is being submitted for approval and renewal of the cooperation for the next period.

Contacts with other external partners are progressing mainly on a case by case basis. Working Groups and Task Forces usually identify institutional and non-institutional experts in the subject matters they are dealing with to participate in their meetings and seminars, providing presentations, lectures, experiences and information or preparing expert papers. Those experts have been members of universities, government departments or specialised agencies, NGOs or international organisation's commissions or divisions.

This cooperation is decided according to concrete needs and subjects to explore and handled by the groups themselves and there is no reason to change that, since it changes over time and it fits in the purposes of groups for each occasion.

Sometimes, EUROSAI groups have to pay for the travel, accommodation and, eventually, fees of these experts.

The most continuous cooperation with specific external partners is conducted by WGEA with the European Environmental Agency (EEA) and with the European Commission (DG Environment).

OECD is also a stable partner. SIGMA has a long tradition and role of supporting SAIs in Europe and has worked with EUROSAI in several occasions. The TFA&E has initiated cooperation with the OECD Public Sector Integrity Division, which has also supported several SAIs around the world.

EUROSAI could consider establishing a more formalised cooperation agreement with these institutions. One should note that OECD has already signed an agreement with INTOSAI with specific scope and objectives. Advantages of these agreements would be to frame and give importance to common objectives and, eventually, to share the costs of the provided expertise (even when they concern only travel and accommodation, as was the case for the OECD expert in the TFA&E seminar).

As regards potential partnerships, the consensual opinion in WGs is that they will come up according to planned activities and concrete situations and that, at this stage, no action is needed.

g. Resources

As regards the implementation expenses of the Strategic Plan, chapter II of the 2012-2014 EUROSAI budget funded the design and implementation of the new EUROSAI website (38,145.99

EUR, taken from the budget of the four goal teams) and some seminars (8,768.00 EUR for GT2 and GT3 events). Budget allocations and expenses incurred are split by Goals as follows:

	Chapter II budget 2012-2014 (EUR)	Expenses incurred (EUR)	
Goal 1	50,400	6,678.93	(Website)
Goal 2	50,400	10,278.93	(Website and seminar)
Goal 3	50,400	11,846.93	(Website and seminars)
Goal 4	28,800	18,109.21	(Website, including related translation costs)
Total	180,000	46,914.00	

Following request and recommendation of Goal Teams, the following additional subsidies are being proposed to the Governing Board:

- € 4,610.00 to the SAI of Czech Republic, for funding a seminar on Audit of Public Revenues (Goal 3)
- € 3,400.00 to the SAI of Lithuania, for funding a seminar on Compliance Audit ISSAI (Goal 2)

The Working Groups, Task Forces and Committees requested no funding from the EUROSAI budget for their activities.

Although many activities were in fact conducted, this low level of EUROSAI funding to the SP activities (26% of the budgeted amount) is due to the fact that SAIs chairing the teams and groups, hosting events and meetings and/or conducting activities have supported most of the costs of the activities they engaged in, including by paying, when necessary, the travel, accommodation and fee costs of invited external experts. Participating SAIs in events have also always paid for the travel and accommodation costs of their participants.

Considering this level of budget execution and the type of activities that are planned for the next period, including the SP update, it seems that there is no need to allocate more resources to the implementation of the ESP or, even, to reallocate them among goals. Instead, EUROSAI should use the opportunity of having available funds to encourage SAIs to host events (by using the co-funding possibilities) and also to engage in more complex and costly activities, if needed to the achievement of goals (namely by implementing electronic tools to support broader activities).

Although provided to IDI, and not to EUROSAI, external funding was used to support the participation of 9 EUROSAI members in the 3i ISSAI implementation programme. As far as now, EUROSAI as a Region has not applied to donors' funding.

Considering that the EUROSAI Strategic Plan has put extra demands on the EUROSAI Secretariat workload and that the Secretariat resourcing must be considered, as included in one of the SP key

activities, the staffing of the EUROSAT Secretariat was studied. Staff secondments' arrangements are being explored and action plans for that purpose may be later proposed by GT4 and the Secretariat. Exchanges of staff, sharing of tasks and responsibilities and other alternatives should also be considered. EUROSAT members must be aware of the need to contribute to this effort, namely by sharing some tasks with the Secretariat. In this field, in-kind contributions for the translation workload are highly recommended.

5. STRATEGIC PLAN UPDATE

The Strategic Plan midterm review procedure, agreed in the 2013 Governing Board meeting, established that the update of the SP should focus on the Key activities/Projects of each strategic goal (only when strictly necessary) and on Outcomes and Performance Measures.

As defined there, this proposal followed the consultation of the Goal Teams, Working Groups, Task Forces and Committees and shall be redrafted according to Governing Board members' comments.

The following tables include the proposed updates, with some notes about the introduced changes.

STRATEGIC GOAL 1: CAPACITY BUILDING

The changes proposed in Goal 1 key activities and outcomes were mainly suggested by Goal Team 1.

Some changes are minor, consisting of simplified rewordings. Others relate with the concept of the key activities originally defined.

In the process of identifying the needed tasks to achieve the originally planned results, Goal Team 1 considered that the key activities and outcomes originally described in the ESP were not clearly defined and were not adequate to achieve the strategic goal. So, this team took some time in redefining key activities and outcomes. In this process, it considered notably that strategies to meet SAIs' capacity building needs should be addressed by other parties, while GT1 should mainly play an information role.

It also considered that launching EUROSAI innovation awards was not an adequate activity. GT1 members found that, at this stage, rewarding an SAI rather than another was unfair, hardly feasible and a restricting initiative. Publishing several innovation initiatives and follow up on innovative ideas rose in the Young EUROSAI Congress (YES) and in The Hague EUROSAI Congress seemed a far better approach.

The proposed updates to GT1 key activities and outcomes are as follows.

Goal 1 - Implementation strategies

1.1 Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>1.1.1 Promote the use of relevant materials and information</p> <p>(part of the description is eliminated, no meaning changed)</p>	<ul style="list-style-type: none"> • Creation and promotion of the database with CB relevant information • Development of a warning system to identify new doc <p>(outcomes reworded because of inadequate description in the original plan, no significant change)</p>
<p>1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee</p> <p>(no changes)</p>	<ul style="list-style-type: none"> • Permanent liaison with IDI for supporting eligible members within the framework of the Global Call of Proposals (GCP) • <u>Number of Seminars organised by IDI for non-eligible SAIs on a cost-recovery basis</u> <p>(change of outcomes because of inadequate description in the original plan, the underlined part is added)</p>
<p>1.1.3 Identify examples of regional good practices in capacity building within EUROSAI</p> <p>(part of the description is eliminated- the previous description included the need to communicate examples to INTOSAI)</p>	<ul style="list-style-type: none"> • Capacity building strategies have been identified <u>and drafted</u> • <u>Paper on EUROSAI GT1's success stories about CB</u> • <u>Dissemination to all EUROSAI members underlining the existence, functioning and usefulness of the Hungarian database on best practices</u> <p>(change of outcomes because of inadequate description in the original plan, the underlined part is added)</p>
<p>1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and <u>other capacity bodies of INTOSAI</u>.</p> <p>(the underlined part is added)</p>	<ul style="list-style-type: none"> • Regular reports on interaction with CBC • <u>Regular reports on PMF process and on how EUROSAI specifically can provide input into it</u> <p>(change of outcomes because of inadequate description in the original plan, the underlined part is added)</p>

1.2 Establish the operational framework for facilitating capacity building development

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>1.2.1 Identify capacity building needs of EUROSAI members</p> <p>(part of the description is eliminated, no meaning changed)</p>	<ul style="list-style-type: none"> • Identification of needs and gaps <u>building on existing surveys of IDI and information to GT or bodies responsible for organising training programmes to address the needs</u> <p>(outcome reworded because of inadequate description in the original plan, the underlined part is added)</p>
<p>1.2.2 Identify groups of SAIs which share interest in specific aspects of capacity building</p> <p>(part of the description is eliminated, no meaning changed)</p>	<ul style="list-style-type: none"> • Building on the identified gaps and needs, propose a method for clubbing or associating similar capacity level providers or receivers <u>in cooperation with IDI.</u> • (outcome reworded because of inadequate description in the original plan, the underlined part is added)
<p>1.2.3 Make use of the opportunities offered by information technology</p> <p>(part of the description is eliminated, the original wording detailed several activities, including the support to e-learning capacities and the promotion of training networks)</p>	<ul style="list-style-type: none"> • <u>Collect from SAIs information about e-learning courses in which SAIs could participate and provide that info on the website.</u> • <u>Ensure that EUROSAI website is permanently updated with all GT1 information (GT1 subsection, news and calendar)</u> <p>(change of outcomes because of inadequate description in the original plan, the underlined part is added, the promotion of training networks between SAIs disappeared)</p>
<p>1.2.4 Promote innovation in EUROSAI</p> <p>(modification of the key activity by suppressing the launch of EUROSAI innovation awards, because of inadequate description in the original plan)</p>	<ul style="list-style-type: none"> • <u>Regular renewal and promotion of the innovation booklet</u> • <u>Follow-up on innovative ideas from the YES Congress and the 2014 The Hague Congress</u> <p>(change of outcomes because of inadequate description in the original plan, the underlined part is added, the results related with the innovation awards disappeared)</p>

1.3 Facilitate and support the development of strategies for capacity building at SAI level

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>1.3.1 Strengthen the coordination and promotion of development cooperation</p> <p>(part of the description is eliminated, focus on specific SAIs disappeared)</p>	<ul style="list-style-type: none"> • <u>Collect information on training needs and ensure correct articulation with GT3, and GTs and EUROSAI bodies.</u> <p>(change of outcome because of inadequate description in the original plan, the underlined part is added, the results are now focused on training rather than development and recommendations are replaced by articulation with other GTs)</p>
<p>(former activity 1.3.2 cancelled because of redundancy with 1.1.3: identification of concrete strategies for capacity building relevant for specific EUROSAI members disappeared)</p>	<p>(outcome moved to 1.1.3)</p>
<p>(former activity 1.3.3 merged with 1.3.1 because of redundancy – training catalogue and developed training programmes disappeared)</p>	<p>(outcome suppressed – development of training programmes)</p>
<p>1.3.2 Encourage SAIs wishing to undergo peer review</p> <p>(part of the description is eliminated)</p>	<ul style="list-style-type: none"> • Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI members, <u>in cooperation with Subcommittee 2 of INTOSAI CBC</u> • <u>Regularly report to GT1 on progress made by CBC on that topic</u> <p>(change of outcome because of inadequate description in the original plan, the underlined part is added, the collection of information and feedback to CBC on experiences was eliminated)</p>

1.4 Take active steps to strengthen and support SAIs' independence

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>1.4.1 Encourage periodic self-assessment</p> <p>(part of the description is eliminated)</p>	<ul style="list-style-type: none"> • <u>Questionnaire on independence and analysis of its findings</u> • <u>Report on the progress and relevance of the SAI PMF</u> <p>(change of outcome because of inadequate description in the original plan, the underlined part is added)</p>
<p>1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs</p> <p>(part of the description is eliminated)</p>	<ul style="list-style-type: none"> • <u>Organisation of a seminar on independence in 2014</u> • <u>Dissemination of the UN General Assembly Resolution and of a specific EUROSAI Booklet</u> <p>(change of outcome because of inadequate description in the original plan, the underlined part is added)</p>

STRATEGIC GOAL 2: PROFESSIONAL STANDARDS

The changes proposed in Goal 2 key activities and outcomes were mainly suggested by Goal Team 2.

They consist in:

- Limiting the scope of the ISSAI translations, due to the request of license fees by IFAC, as already mentioned above
- Deleting the activity of conducting awareness raising seminars, since replies to GT2 survey indicated that EUROSAI members are already well aware of ISSAI
- Adding an activity of coordination with external partners to cover the already existing cooperation with ECIIA and also possible new partnerships

The proposed updates to GT2 key activities and outcomes are as follows.

Goal 2 - Implementation strategies

- 2.1 Raise awareness of the ISSAI and INTOSAI GOV

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
2.1.1 Encourage high quality translation (6) ⁶ of the ISSAI and INTOSAI GOV into the official EUROSAI languages in which the documents are not yet available (no changes)	<ul style="list-style-type: none"> • ISSAI⁷ have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI • Translated ISSAI⁷ have been made available to EUROSAI members <p><i>Additional footnote:</i> ⁷ <i>Except the ISA (IFAC-owned documents that are part of the Financial Audit Guidelines/ISSAI 1000-2999).</i></p> (added footnote)
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 (no changes)	<ul style="list-style-type: none"> • Regular “column” in Magazine / item on Website (no changes)
(former activity 2.1.3 cancelled because there is no need of ISSAI awareness raising seminars)	(outcome suppressed – ISSAI awareness raising seminars)

⁶ (6) E.g. in line with EN-15038 European Quality Standard for Translation Services and/or ISSAI 1000, p.91

2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
2.2.1 Identify needs of EUROSAI members in implementing the ISSAI (no changes)	<ul style="list-style-type: none"> Needs have been identified A priority list of implementation needs is available (no changes)
2.2.2 Based on the needs stated, organise seminars and workshops designed to: <ul style="list-style-type: none"> Provide advice on how to implement ISSAI and INTOSAI GOV Share experience on implementation activities and lessons learned and Identify EUROSAI good implementation practices (no changes)	<ul style="list-style-type: none"> Number of seminars/ percentage of EUROSAI members participating in seminars (> 50%) Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance (no changes)
2.2.3 Promote the use of relevant professional materials available related to the ISSAI framework (no changes)	<ul style="list-style-type: none"> Materials have been disseminated (no changes)

2.3 Contribute to the further development of the ISSAI and INTOSAI GOV

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
2.3.1 Encourage continued support for the INTOSAI PSC and its Sub-committees by <ul style="list-style-type: none"> Providing information and feedback from EUROSAI (as outlined in 2.1 and 2.2 above); Taking an active role within the PSC (no changes)	<ul style="list-style-type: none"> Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC Adequate level of EUROSAI participation in PSC activities (no changes)
2.3.2 <u>Cooperate with external partners whose work has an impact on the ISSAI and INTOSAI GOV</u> (key activity added to cover the existing cooperation with ECIA and eventual new partners)	<ul style="list-style-type: none"> <u>Possible partner(s) identified</u> <u>Cooperation agreement(s) in place</u> <u>Appropriate joint project(s) identified and implemented</u> (Added outcomes for the new activity)

STRATEGIC GOAL 3: KNOWLEDGE SHARING

The changes proposed in Goal 3 key activities and outcomes were suggested by Goal Team 3 and Goal Team 4.

They consist in:

- Adding some activities' items to cover existing projects of Working Groups and Task Forces. In fact, there is no intention of adding new projects. What the assessment shows is that Working Groups and Task Forces are already developing important knowledge sharing and true capacity building activities (in the fields of IT development and IT audit, environmental audit, audit of funds allocated to disasters, ethics management and ethics' audit), which are quite important for the achievement of the EUROSAI strategic goals but, nevertheless, are not covered by any of the original key activities and outcomes. These items are meant to explicitly include those projects and outcomes in the ESP.
- Rewording of activities because of inadequate description in the original SP (internships and secondments)
- Modification of key activities included in implementation strategies 3.3 and 3.4 (cooperation with INTOSAI, other Regional SAI organisations and external partners) to solve inadequate description and overlaps with Goal 4. The original activities and outcomes are still to be implemented but some are transferred to Goal 4.

The proposed updates to GT3 key activities and outcomes are as follows.

Goal 3 - Implementation strategies

3.1 Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation.

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
3.1.1 Establish and maintain a database of audits conducted by the EUROSAI members in different fields (no changes)	<ul style="list-style-type: none"> • The database has been established and is maintained (no changes)

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
3.1.2 Establish and maintain a database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks (no changes)	<ul style="list-style-type: none"> The database has been established and is maintained (no changes)
3.1.3 Organise training events/knowledge sharing seminars to share experience and knowledge according to the needs identified within EUROSAI (no changes)	<ul style="list-style-type: none"> Number of training events/ knowledge sharing seminars carried out within EUROSAI (no changes)
3.1.4 Review, improve and maximise use of available tools (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate information on products (including data gathered under 3.1.1, 3.1.2 and 3.1.3) in line with the EUROSAI and INTOSAI communication policies (cf 4.3.2) (renumbering)	<ul style="list-style-type: none"> Level of awareness of useable products Enhanced use of available tools for cooperation <p>(no changes)</p>
3.1.5 <u>Support EUROSAI members in using WGs and TFs developed tools to enhance their institutional or audit capacities</u> (new activity item to cover significant existing projects of WGs and TFs, namely the ITSAs and ITASAs of ITWG)	<ul style="list-style-type: none"> Number of supporting activities <p>(new outcome)</p>

3.2 Enhance audit cooperation within EUROSAI

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
3.2.1 Identify areas for regional or sub-regional cooperative audits responding to new challenges (no changes)	<ul style="list-style-type: none"> Updated list identifying areas for cooperative activities at regional and sub-regional levels (no changes)
3.2.2 Encourage EUROSAI members to take part in cooperative activities, such as joint, coordinated, parallel audits (no changes)	<ul style="list-style-type: none"> Updated list of SAIs requesting or volunteering for cooperative activities Number of cooperative audits within EUROSAI (no changes)
3.2.3 Support internships and staff secondments among EUROSAI member SAIs (Slight reword of activity for feasibility)	<ul style="list-style-type: none"> <u>Updated list of methods and tools to be used</u> (changed outcome for feasibility)
3.2.4 <u>Gather knowledge, identify good practices and develop guidance material to support work of EUROSAI members</u> (new activity item to cover significant existing projects of WGs and TFs)	<ul style="list-style-type: none"> Number of knowledge, good practice and guidance products (new outcome item to cover significant existing projects of WGs and TFs)

3.3 Enhance cooperation within INTOSAI

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>3.3.1 <u>Cooperate with INTOSAI bodies, working groups, task forces and/or committees</u></p> <p>(modification of the activity, due to potential overlap with 4.1.4.</p> <p>with this new wording, what should be considered in goal 3 is the actual cooperation put in place by the several WGs, TFs and Committees)</p>	<ul style="list-style-type: none"> • <u>Number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees</u> <p>(slight modification of the outcome, corresponding to the changes in the activity)</p>
<p>3.3.2 <u>Cooperate with INTOSAI Regional Working Groups (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant)</u></p> <p>(new numbering of activity by suggested separation between the cooperation with INTOSAI and the cooperation with Regional organisations)</p>	<ul style="list-style-type: none"> • <u>Number of cooperation projects/activities with INTOSAI Regional Working Groups</u> <p>(slight modification of the outcome, corresponding to the changes in the activity)</p>

3.4 Enhance cooperation with external partners

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>3.4.1 <u>Cooperate with external institutional and non-institutional partners where they are considered to have particular expertise or pursue matters useful to EUROSAI in its work</u></p> <p>(modification of the activity, merging with 3.4.2 and transferring the support to the GB to goal 4. With this new wording, what should be considered in goal 3 is the actual cooperation put in place by the several WGs, TFs and Committees)</p>	<ul style="list-style-type: none"> • List of external partners in place • Number of cooperation activities with external partners <p>(modification of the outcomes, corresponding to the changes in the activity)</p>
<p>(former activity 3.4.2 suppressed by merging one part and transferring the support to the GB to goal 4</p>	<p>(outcomes suppressed because of deletion of the activity)</p>

STRATEGIC GOAL 4: GOVERNANCE AND COMMUNICATION

The changes proposed in Goal 4 key activities and outcomes were suggested by Goal Team 3 and Goal Team 4.

They consist in:

- Modification of a few key activities and outcomes included in implementation strategy 4.1 (ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals) for clarification and to solve overlaps with Goal 3 in what concerns support to the EUROSAI GB in cooperation issues.
- Addition of one key activity and related outcome in implementation strategy 4.2 (strengthen EUROSAI's capacity to achieve its strategic goals). This activity concerns the coordination of the 2017 EUROSAI Strategic Plan preparation.
- Modification of some outcomes in implementation strategy 4.3 (fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals), so that expected results of activities reflect in a clearer and better way the complex activities undertaken.

The proposed updates to GT4 key activities and outcomes are as follows.

Goal 4 - Implementation strategies

4.1 Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
4.1.1 Agree on planning and reporting requirements and contents to provide a sound basis for activities 4.1.2. - <u>4.1.7</u> . (slight modification, as underlined, for consistency)	<ul style="list-style-type: none"> • Requirements have been defined and are complied with <p>(no changes)</p>
4.1.2 Liaise with Goal Teams in agreeing ToR and operational plans <u>and their updates</u> (rewording for clarification of activity)	<ul style="list-style-type: none"> • Agreement has been reached <p>(no changes)</p>

2014 Update

KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>4.1.3 Analyse reports for Goals 1, 2, 3, 4, and:</p> <ul style="list-style-type: none"> • identify progress on agreed key activities; • develop proposals to address any gaps or issues identified above for consideration by the Goal Team chairs (e.g. reprioritise activities, rationalise/reduce number of intended outputs/products); • provide a progress report to Governing Board on the status of the overall strategy (cf. 4.2.1 for evaluation activities) <p>(no changes)</p>	<ul style="list-style-type: none"> • Material conclusions have been drawn from analysis of reports <p>(no changes)</p>
<p>4.1.4 Identify value and benefits of interaction within INTOSAI, <u>including with its Regional Working Groups</u>, by:</p> <ul style="list-style-type: none"> • Extracting examples from Goal Team reports • Analysing and highlighting the benefits to EUROSAI from these interactions (e.g. added value from broader based knowledge sharing, building on best practice cases to enhance EUROSAI effectiveness and reduce potential duplication of work) (cf. 4.3.5) • <u>Promoting and supporting the cooperation when needed</u> <p>(slight modification of description, as underlined, to compensate modification of activities 3.3.1 and 3.3.2)</p>	<ul style="list-style-type: none"> • Value and benefits have been identified <u>and reported to the GB</u> • <u>Support and/or recommendations are given</u> <p>(modification in outcomes, as underlined, in line with modification in the activity)</p>
<p>4.1.5 <u>Support the Governing Board in promoting and developing cooperation with external partners</u></p> <p>(added activity to compensate modification of activities 3.4.1 and 3.4.2)</p>	<ul style="list-style-type: none"> • <u>Relevant external partnerships to be established identified and draft agreements proposed to the GB</u> • <u>Number of partnerships with external partners</u> • <u>Report on the results of the implementation of partnerships presented to the GB</u> <p>(added outcomes in line with the added activity)</p>

2014 Update

KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>4.1.6 In the area of training:</p> <ul style="list-style-type: none"> • Collect information on EUROSAT training events/ seminars proposed • Review financial applications and prepare a prioritised submission for Governing Board approval for training events requiring EUROSAT funding • Provide advice to hosts of training events on how to run an event • Facilitate and ensure feedback on training events is provided by the hosts of training events across EUROSAT <p style="text-align: center;">(renumbering)</p>	<ul style="list-style-type: none"> • Timely submission of recommended applications to the Governing Board • The Governing Board is provided with periodic summary reports of events carried out and proposed <p style="text-align: center;">(no changes)</p>
<p>4.1.7 Identify and address systemic (horizontal) issues by:</p> <ul style="list-style-type: none"> • Establishing a mechanism to capture systemic or recurring patterns/issues impacting effective delivery of EUROSAT strategic plan; • Developing an integrated response to the issues identified which enhances and safeguards achievement of EUROSAT vision and goals <p style="text-align: center;">(renumbering)</p>	<ul style="list-style-type: none"> • Timely and appropriate implementation of the strategic plan • <u>Regular reporting to the GB on the issues addressed</u> <p style="text-align: center;">(one outcome added for clarification)</p>

4.2 Strengthen EUROSAI's capacity to achieve its strategic goals

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>4.2.1 Evaluate the achievements of the strategic goals in line with the needs, resources and relevant activities of the Organisation and make proposals for improvement and modification as needed <u>(cf. 4.1.3)</u></p> <p>(slight rewording, as underlined, for consistency)</p>	<ul style="list-style-type: none"> Operational plans and <u>operational plans updates</u> for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board Periodic reports are presented by the teams to the Governing Board <p>(slight modification, as underlined, for clarification)</p>
<p>4.2.2 <u>Coordinate the preparation of the new EUROSAI strategy for 2017 onwards</u></p> <p>(new activity added)</p>	<ul style="list-style-type: none"> <u>A new Strategic Plan proposal to be presented to the GB and the 2017 EUROSAI Congress</u> <p>(new outcome added)</p>
<p>4.2.3 Strengthen EUROSAI's financial situation in accordance with the requirements set for achieving the strategic goals (secretariat, communication, training, etc.) and explore new financial resources, as needed e.g. for capacity building with INTOSAI Donor Steering Committee</p> <p>(renumbering)</p>	<ul style="list-style-type: none"> New financial resources have been identified <p>(no changes)</p>
<p>4.2.4 Develop workable EUROSAI practices and criteria for events and project management</p> <p>(renumbering)</p>	<ul style="list-style-type: none"> <u>Practices and criteria identified and promoted</u> <p>(changed outcome for more adequacy)</p>
<p>4.2.5 Support the EUROSAI Secretariat <u>resourcing, notably by setting up procedures and co-financing of staff secondments from EUROSAI Member SAIs and exploring other possible measures</u></p> <p>(renumbering and rewording of description, as underlined, to allow different possibilities)</p>	<ul style="list-style-type: none"> Report of the Secretary General to the Governing Board <p>(slight amendment for more adequacy)</p>

4.3 Fostering effective internal and external communication to promote the accomplishment of EUROSAI’s strategic goals

2014 Update	
KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>4.3.1 Define and assess various communication mechanisms and tools currently used within the EUROSAI/INTOSAI community (no changes)</p>	<ul style="list-style-type: none"> • The member SAI’s satisfaction level has been identified • Report to the Governing Board on the identification and assessment carried out (no changes)
<p>4.3.2 Develop and put into place a EUROSAI internal and external communication framework, taking into account innovative communication tools, the recognition of EUROSAI, as well as the INTOSAI Communication Strategy (slight rewording to match the conclusions reached during the preparation work)</p>	<ul style="list-style-type: none"> • A global internal and external communication framework for EUROSAI has been adopted by the 2014 Congress (slight rewording to match the conclusions reached during the preparation work)
<p>4.3.3 Evaluate and update EUROSAI related Websites as a source of information for encouraging communication internally and externally and at various levels (e.g. reports of member SAIs, results of WGs, <u>EUROSAI Magazine</u>, other relevant information from INTOSAI and its Regional Working Groups) (slight rewording because EUROSAI Newsletter was discontinued)</p>	<ul style="list-style-type: none"> • <u>Review EUROSAI website and its update protocols</u> • <u>Update EUROSAI website</u> • <u>Review EUROSAI Magazine</u> • <u>Coordinate EUROSAI databases access through the website</u> • Progress report on implementing a global internal and external communication <u>framework</u> for EUROSAI available (modification of outcomes to better reflect the complex activities undertaken and on-going)
<p>4.3.4 Promote the use of <u>EUROSAI or EUROSAI related publications, websites and communication platforms</u> as communication channels to share knowledge and experience, <u>in articulation with GT3 (see activity 3.1.5)</u> (rewording of activity to include PLEIO and, eventually, other platforms, such as the IDI one, and to coordinate activity with GT3 to avoid duplication)</p>	<ul style="list-style-type: none"> • Report to the GB on the promotion initiatives taken (rewording of outcome in line of the rewording of activity)

2014 Update

KEY ACTIVITIES/PROJECTS	OUTCOMES AND PERFORMANCE MEASURES
<p>4.3.5 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)</p> <p>(no changes)</p>	<ul style="list-style-type: none"> • Report with listed contacts and activities (proposed) <p>(no changes)</p>
<p>4.3.6 Encourage the organisation of EUROSAI events in a sustainable way, including the promotion of online tools/internet conference tools</p> <p>(no changes)</p>	<ul style="list-style-type: none"> • <u>Guidance on how to organise events in a sustainable way proposed</u> • <u>Internet conference tool available for EUROSAI</u> • <u>Report on the extent to which the tools are considered and applied presented to the GB</u> <p>(modification of outcomes for clarification)</p>

As mentioned earlier, and considering the level of budget execution and the type of activities that are planned for the next period, including the SP update, it seems that there is no need to allocate more resources to the implementation of the ESP or, even, to reallocate them among goals. Instead, EUROSAI should use the opportunity of having available funds to encourage SAIs to host events (by using the co-funding possibilities) and also to engage in more complex and costly activities, if needed to the achievement of goals (namely by implementing electronic tools to support broader activities).

Annexes

ANNEX 1

Detailed assessment of results (June 2011- June 2014)

Strategic Goal 1: CAPACITY BUILDING				
Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
1.1. Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	1.1.1.	<ul style="list-style-type: none"> Creation and promotion of a database with capacity building relevant information 	<ul style="list-style-type: none"> First draft completed in March 2013 Comments from all GTs, IDI and CBC (INTOSAI) collected in June 2013 Assessment of the database in November 2013 Role of GT1 is completed Database sent to GT3 to be included in a EUROSAI database of products 	<ul style="list-style-type: none"> Partially completed
	1.1.2	<ul style="list-style-type: none"> Development of a warning system to identify new documents Permanent liaison with INTOSAI-Donor Steering Committee/IDI to identify funding possibilities and support eligible members in the framework of the global calls for proposals Number of seminars organised by IDI for non-eligible SAIs on a cost recovery basis 	<ul style="list-style-type: none"> Promote the database and assure a permanent watch (2014) Permanent liaison with IDI and INTOSAI donors to identify funding possibilities Liaison with IDI in order to support eligible members within the framework of the GCP (eg Spain in Nov 2013) Update on the current status of the IDI training seminars to non-eligible SAIs on a cost-recovery basis (2013) 	<ul style="list-style-type: none"> Permanent Permanent Permanent
	1.1.3.	<ul style="list-style-type: none"> Capacity building strategies identified and drafted Paper on EUROSAI success stories about capacity building 	<ul style="list-style-type: none"> Draft paper on EUROSAI GT1's success stories about CB Workshop to be held in the IX EUROSAI Congress 	<ul style="list-style-type: none"> Partially completed Completed

Strategic Goal 1: CAPACITY BUILDING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
		<ul style="list-style-type: none"> Dissemination to EUROSAL members underlining the existence, functioning and usefulness of the Hungarian database on best practices Regular reports on the interaction with INTOSAI CBC Regular reports on PMF process and on how EUROSAL can specifically provide input into it 	<ul style="list-style-type: none"> Information about the best practices on EUROSAL Audit quality database operated by State Audit Office of Hungary (completed in 2013) Report on the PMF process and on how EUROSAL can provide input into it (completed by Nov 2013) Information on CB work made by AFROSAL-E (completed in March 2013) AFROSAL-E invited in Nov 2013 but unavailable Report by France and UK on the SAI Supply side seminar 	<ul style="list-style-type: none"> Completed Permanent Permanent
	1.1.4.			
1.2. Establish the operational framework for facilitating capacity building development	1.2.1	<ul style="list-style-type: none"> Identification of needs and gaps building on existing surveys of IDI and information to GT or bodies responsible for organising training programs to address the needs 	<ul style="list-style-type: none"> Identification of the EUROSAL CB needs and gaps made in task 1 database (draft paper presented by Georgia) Decision to wait for the results of the Global survey of IDI Decision to wait for the results of the Global survey of IDI 	<ul style="list-style-type: none"> To be started To be started
	1.2.2.	<ul style="list-style-type: none"> Building on the identified gaps and needs, propose a method for clubbing or associating similar capacity level providers or receivers in cooperation with IDI 		
	1.2.3.	<ul style="list-style-type: none"> Collect information from SAls about e-learning courses in which SAls could participate and provide that information on the website 	<ul style="list-style-type: none"> Report and assessment on identification of modules already existing on CB e-learning with SAls, IDI and other partners (Nov 2013) Contact with SAls which could offer their e-learning courses to EUROSAL members Report on progress made on the website design (Permanent) Uploading of the new operational plan and Latvian database (Nov 2013 and permanent watch) 	<ul style="list-style-type: none"> Partially completed Permanent
	1.2.4.	<ul style="list-style-type: none"> Regular renewal and promotion of the innovation booklet 	<ul style="list-style-type: none"> Realisation by UK of the innovation booklet – translations into French German and Spanish(completed) and Russian (to come) Dissemination via the website Launching of a second Innovation booklet edition (2014) 	<ul style="list-style-type: none"> Partially completed

Strategic Goal 1: CAPACITY BUILDING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
		<ul style="list-style-type: none"> Follow-up on innovative ideas from the YES Congress and the 2014 La Hague Congress 		<ul style="list-style-type: none"> To be started
1.3. Facilitate and support the development of strategies for capacity building at SAI level	1.3.1	Collect information on training needs and ensure correct articulation with GT3, other GTs and EUROSAI bodies	<ul style="list-style-type: none"> Articulation with other GT works on training needs 	<ul style="list-style-type: none"> Permanent
	1.3.2.	(Capacity building strategies have been identified and implemented)	<ul style="list-style-type: none"> Suppression proposed for being redundant with Key Activity 1.1.3. 	-
	1.3.3.	(Specific training programmes have been developed meeting identified needs and priorities, and a training catalogue is available)	<ul style="list-style-type: none"> Suppression proposed for being redundant with Key Activity 1.3.1. 	-
1.4. Take active steps to strengthen and support SAIs' independence	1.3.4.	Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI Members in cooperation with Subcommittee 2 of INTOSAI CBC	<ul style="list-style-type: none"> Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI members (completed in 2012) 	<ul style="list-style-type: none"> Completed
		Regularly report to GT1 on progress made by CBC on that topic	<ul style="list-style-type: none"> Regular report on progress made by CBC-SC2 	<ul style="list-style-type: none"> Permanent
	1.4.1	Questionnaire on independence and analysis of its findings	<ul style="list-style-type: none"> Presentation of the draft independence questionnaire to be answered by all SAIs by the end of July 2013. (34 answers). Presentation of the results and analysis published/disseminated in EUROSAI website/GT1's folder 	<ul style="list-style-type: none"> Completed
1.4.2.		Report on the progress and relevance of the SAI PMF		<ul style="list-style-type: none"> To be started
		<ul style="list-style-type: none"> Organisation of a seminar on independence in 2014 Dissemination of the UN General Assembly Resolution and of a specific EUROSAI booklet 	<ul style="list-style-type: none"> Workshop /Seminar about independence in 2014 (Budapest, Hungary, March 2014) Support in the dissemination/implementation of the EUROSAI statement of independence of SAIs and the UN General assembly resolution Booklet on the valuable diversity of SAIs models and independence: proposal on how to move forward 	<ul style="list-style-type: none"> Completed Partially completed

Strategic Goal 2: PROFESSIONAL STANDARDS

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
2.1 Raise awareness of the ISSAI and INTOSAI Guidelines for Good Governance	<p>2.1.1.</p> <p>2.1.2.</p> <p>2.1.3.</p>	<ul style="list-style-type: none"> ISSAI have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI Translated ISSAI have been made available to EUROSAI members Regular "column" in Magazine/item on Website Number of seminars / percentage of EUROSAI members participating (> 50%) Needs of EUROSAI members in implementing the ISSAI have been identified 	<ul style="list-style-type: none"> ISSAI and INTOSAI GOV are already available in English, French, German and Spanish on www.issai.org ISSAI and INTOSAI GOV have progressively been translated into Russian by the SAI of the Russian Federation Russian translations of ISSAI are being published step by step on www.eurosai.org "ISSAI Spotlight" established in EUROSAI Magazine since issue 18/2012 and an "ISSAI" quick link on the EUROSAI website Needs assessment showed that awareness raising seminars are not necessary 	<ul style="list-style-type: none"> Partially completed Partially completed Permanent Dropped
2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	<p>2.2.1.</p> <p>2.2.2.</p>	<ul style="list-style-type: none"> A priority list of implementation needs is available Number of seminars/ percentage of EUROSAI members participating in seminars (> 50%) 	<ul style="list-style-type: none"> Survey in 2012 to identify the needs of EUROSAI members in implementing the ISSAI Survey results give priorities of implementation needs Report on results published in the EUROSAI website WGEA Seminar in October 2011 on <i>Best practice in environmental auditing: audit evidence and audit criteria in relation to ISSAI</i> GT2 Seminar in December 2013 on using the <i>Performance Audit ISSAI</i>, with 60 participants from 29 EUROSAI member SAIs (58% of members) TFA&E Seminar in January 2014 referring on <i>how to implement ISSAI 30</i>, with 86 participants from 29 EUROSAI Members SAIs (58% of members) TFAFADC Seminar in May 2014 on the <i>implementation and use of ISSAI/5500-5599</i> (auditing funds to disasters and catastrophes) IDI 3i programme on ISSAI implementation: 9 certified ISSAI facilitators 	<ul style="list-style-type: none"> Completed Completed Permanent

Strategic Goal 2: PROFESSIONAL STANDARDS

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
		<ul style="list-style-type: none"> Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance Relevant professional materials related to the ISSAI framework have been disseminated 	<ul style="list-style-type: none"> Survey showed that most SAIs apply ISSAI either as SAI standards or as guidelines supporting other standards, and that quite a number of SAIs also make reference to the ISSAI in their audit reports (8), general reports (12) or in general communication (15) Links to material/bibliographies published on www.eurosai.org 	<ul style="list-style-type: none"> Completed Permanent
2.3 Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	2.2.3.	<ul style="list-style-type: none"> Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC Adequate level of EUROSAI participation in PSC activities <p>Results that fit in the strategy but not in the outcomes</p>	<ul style="list-style-type: none"> Contact persons from PSC and its sub-committees are members or invited experts of GT 2 GT 2 chair participates in PSC steering committee meetings EUROSAI members participate in all PSC sub-committees and chair the PSC (Denmark), the Compliance audit sub-committee (Norway) and the Internal control sub-committee (Poland). Editorial committee with participants from EUROSAI (SAIs of Belgium, Germany and Poland) and ECIA established Implementation document for INTOSAI GOV 9150 to be presented as a non-exhaustive, intermediate document to interested IX EUROSAI Congress participants 	<ul style="list-style-type: none"> Permanent Permanent
	2.3.1.			

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation</p>	<p>3.1.1</p>	<ul style="list-style-type: none"> A database of audits conducted by the EUROSAI members in different fields has been established and is maintained 	<ul style="list-style-type: none"> A pilot global database was prepared by Goal Team 3 and will be implemented in the next period In any case, several sectorial databases about audits conducted by SAIs are already available in the EUROSAI WGs websites: <ul style="list-style-type: none"> The WGEA uploads environmental audit reports, abstracts and other information about environmental audits on its website (http://www.eurosaiwgea.org). It also published a review providing highlights from environmental audits conducted by SAIs in Europe The ITWG uploads IT related audit reports of member SAIs in the public section of its website (www.eurosai-it.org). A resolution adopted in the VIII EUROSAI Congress encourages EUROSAI members to provide the ITWG with their significant IT related audit reports. The ITWG website also has a member section, where a knowledge space environment (control space) includes information to support preparation and conduct of audits related to IT matters (e-government project). This information includes headlines and basic statistics from audit reports, summaries of audits, assessment of key topics covered, monitoring of management functions and strategic goals addressed, links to reports' metrics with hints about their most interesting parts and also the full reports. The Task Force on the Audit of Funds Allocated to Disasters and Catastrophes established and maintains in its website (http://www.ac-rada.gov.ua) a database of audits on natural and man-caused disasters, including about 49 audits The TFA&E collected, through its survey, a list of ethics related audits conducted by SAIs. An analysis of the audits conducted is included in the survey results report (in www.eurosai- 	<ul style="list-style-type: none"> Partially completed

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAls, EUROSAl and INTOSAl Committees and WGs as a tool for cooperation</p>	<p>3.1.2.</p> <ul style="list-style-type: none"> A database of products of INTOSAl and EUROSAl WGs and Committees, including training materials and networks, has been established and is maintained 	<p>tfae.tcontas.pt) and will be further developed in the future</p> <ul style="list-style-type: none"> A pilot global database was prepared by Goal Team 3 and will be implemented in the next period The objective is to list in one place the many materials available, which, nevertheless, can already be found in websites: <ul style="list-style-type: none"> The EUROSAl website includes materials from Congresses and Conferences A training section of the EUROSAl website includes training materials from seminars The several WGs and TFs websites regularly include materials from their respective seminars, training events and meetings The EUROSAl website and the WGs and TFs websites all include guidance, papers, methodologies, recommendations and other products that these groups have issued The same for INTOSAl Networks exist at several levels, namely within GTs, WGs and TFs and PLEIO also includes thematic discussion groups 	<ul style="list-style-type: none"> Partially completed 	
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAls, EUROSAl and INTOSAl Committees and WGs as a tool for cooperation</p>	<p>3.1.3.</p> <p>Number of training events/knowledge sharing seminars carried out within EUROSAl</p>	<ul style="list-style-type: none"> 37 training and knowledge sharing events were held by or for EUROSAl bodies and/or members from June 2011 to June 2014. These events were of several types: <ul style="list-style-type: none"> 3 joint Conferences, respectively with: <ul style="list-style-type: none"> ASOSAl (Challenges for ensuring transparency and accountability in public financial management) OLACEFS (Good governance in public sector: role of SAls) and ARABOSAl (Modern challenges for SAls capacity building) 1 Young EUROSAl Congress (Innovation) 4 Goal Teams' Seminars (Independence of SAls, Performance Audit ISSAl, IT tools for Audit, Communication, PR and Media) 	<ul style="list-style-type: none"> Permanent 	

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAs, EUROSAs and INTOSAI Committees and WGs as a tool for cooperation</p>			<ul style="list-style-type: none"> - 3 WGEA Training Seminars (Best Practice in Environmental Auditing, Auditing Forestry and Fraud and Corruption) and 2 Thematic Seminars (Sustainable Fisheries and Forest Management and Auditing Water Management) - 1 ITWG Seminar (COBIT 5 applied to production of biometric passports) - 16 ITWG moderated national workshops (IT self-assessments and IT audit self-assessments) - 1 SAI Symposium (IT related challenges for external auditing) - 2 TFAFADC Seminars (Audits in the prevention and consequences elimination of catastrophes applying Geographical Information System (GIS) as the audit tool, Implementation and use of ISSAI 5500-5599) - 2 TFA&E Seminars (Auditing Ethics, Ethics within SAIs) - 1 OECD/SIGMA Seminar (Achieving Audit Quality) - 1 IDI 3i programme management workshop (ISSAI implementation) • Apart from these events, several WGs and TFs meetings also had a knowledge sharing content • Details about these events are included in Annex II • In late 2013, GT3 issued a questionnaire about EUROSAs members' training needs and assessed its results, which will be used to plan further training events 	
	<p>3.1.4.</p>	<ul style="list-style-type: none"> • Level of awareness of useable products (maximise use of websites, publications and other tools to disseminate information on products) 	<ul style="list-style-type: none"> • GT3 has identified marketing tools to improve the level of awareness of useable products • GT3 has prepared a presentation about EUROSAs databases and products for individual SAIs to promote EUROSAs products in their organisations • WGEA and ITWG publish regular newsletters • WGEA, ITWG, TFAFADC and TFA&E manage their own webpages, 	<ul style="list-style-type: none"> • Permanent

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAls, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation</p>		<ul style="list-style-type: none"> Enhanced use of available tools for cooperation 	<p>where all the products they produce are included. Links to these webpages are included in the EUROSAI website, which also publishes news and announcements about WGs and TFs' activities and new products</p> <ul style="list-style-type: none"> WGEA published a review providing highlights from environmental audits published by SAls in Europe GTs have sections in the EUROSAI website where they publish all their relevant products In the EUROSAI website, a calendar and a news section is permanently updated The EUROSAI Magazine includes regular news and articles about the GTs, WGs and TFs' activities and products Regular meetings of WGs and TFs and their subgroups are a means to disseminate information among member SAls Some papers produced are handed out in meetings, seminars and conferences TFA&E decided to deliver information about its work and outputs in the occasion of its meetings to the staff of the hosting SAI: presentation to the staff of the Romanian SAI was made following the 5th meeting Some of the products are translated to national languages for better dissemination There were several initiatives to remind EUROSAI members of using and uploading information in the database on audit quality 	<ul style="list-style-type: none"> Permanent

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.1. Enhance the use / implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation</p>		<p>Results of WGs and TFs activities that contribute to the strategy and, yet, don't fit well in the defined SP outcomes</p>	<ul style="list-style-type: none"> • The WGEA published a set of good examples of methodological practices for environmental audit • The WGEA issued two papers: <i>Addressing fraud and corruption issues in environmental and natural resource management and Auditing waste management</i> • The WGEA also prepared auditing tools in previous periods • The TFAFADC drafted recommendations (guidelines) for the SAIs to carry out audits of the funds allocated to prevention and consequences elimination of disasters and catastrophes • The TFAFADC prepared a glossary of terms on auditing funds allocated to prevention and consequences elimination of disasters and catastrophes • The TFAFADC prepared a knowledge base with documents to support audits in the field • The ITWG has two projects (IT Self-assessment ITSA and IT Audit Self-assessment ITASA) based on self-assessment tools applied to national SAIs in workshops led by external moderators and co-moderators. The added value of these workshops is the discussion among participants about the topics evaluated and the presentation of key results to the senior management, as basis for actions and improvements in the areas of IT and IT audit in the SAIs assessed. From June 2011 to June 2014, ITSAs will have been carried out at the SAIs of Austria, The Netherlands, Poland, European Court of Auditors (ECA), Turkey, Ukraine, Belgium, France, Switzerland, Hungary, Malta and Slovak Republic. • From June 2011 to June 2014, ITASAs will have been performed at the SAIs of Norway, Austria, The Netherlands and Turkey. • In the knowledge space environment (control space) of ITWG (e-government project), other information besides audit reports, such as articles, presentations, methodologies, databases and other materials, is included to be used in IT audits. This tool is free for 	

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
			<p>access by all auditors through the Internet site www.egov.nik.gov.pl.</p> <ul style="list-style-type: none"> • The ITWG is working on how to manage information systems to support the audit processes (ISSAP project), surveying SAIs on their practices and interests and designing a model. • The TFA&E delivered papers about <i>Enhancing ethics within SAIs</i>, listing good practices on how to manage ethics in a SAI • The TFA&E prepared a model for training ethics in SAIs • The TFA&E issued a paper about <i>Auditing ethics</i> 	
	3.2.1.	<ul style="list-style-type: none"> • Updated list identifying areas for cooperative activities at regional and sub-regional levels 	<ul style="list-style-type: none"> • GT3 has created a list identifying areas for cooperative activities • GT3 identified marketing initiatives to promote cooperative activities • WGEA and TFAFADC permanently identify potential topics for audit cooperation within the groups, based on surveys, subject expertise and interests of members 	<ul style="list-style-type: none"> • Completed
3.2 Enhance audit cooperation within EUROSAI	3.2.2	<ul style="list-style-type: none"> • Updated list of SAIs requesting or volunteering for cooperative activities • Number of cooperative audits within EUROSAI 	<ul style="list-style-type: none"> • GT3 maintains an updated list of SAIs requesting or volunteering for cooperative activities • WGs and TFs permanently assess the interest of their members for cooperative activities • 21 different EUROSAI WGEA members were involved in 6 EUROSAI cooperative audits on several environmental audit topics: <ul style="list-style-type: none"> – Arctic Council – National Parks – Shipment of waste – CO2 emission trading systems – Adaptation to climate change 	<ul style="list-style-type: none"> • Permanent • Permanent

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.2 Enhance audit cooperation within EUROSAL</p>			<ul style="list-style-type: none"> - Biofuel • 10 different EUROSAL Members were involved in EUROSAL 4 cooperative audits conducted by the TFAFADC on: <ul style="list-style-type: none"> - Follow up on recommendations of the co-ordinated audit of the Chernobyl Shelter Fund - Public funds allocated to prevention and consequences elimination of disasters and catastrophes - Protection of the Black Sea catchment against pollution (including protection and sustainable use of the River Danube and protection of Dniipro river basin and Don river basin against pollution) - Funds allocated to prevention and consequences elimination of wildfires • ITWG initiated 1 EUROSAL cooperative audit about biometric passport productions, expected to involve 6 EUROSAL SAIs • Some details on these cooperative audits can be found in Annex II • There were other cooperative audits undertaken by EUROSAL members, based on bilateral and multilateral agreements, namely about public investments, taxes administration, public procurement, social protection for military pensioners, cost of controls of structural funds and public debt management • GT3 initiated activities towards preparing a list of methods and tools aimed at increasing the number of internship and staff secondments in EUROSAL community • Although not related to the WGEA processes, there have been internships for national audit experts on environment from SAIs to for example ECA • In the scope of the ITWG, experts from different SAIs volunteer to 	<ul style="list-style-type: none"> • Permanent
	<p>3.2.3.</p>	<ul style="list-style-type: none"> • Number of EUROSAL members who have organized internships or staff secondments 		

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
3.3 Enhance cooperation within INTOSAI	3.3.1.	<ul style="list-style-type: none"> Number of cooperation projects/ activities carried out with INTOSAI and its Regional Working Groups and bodies 	<p>moderate or co-moderate ITSA and/or ITASA workshops at a SAI other than their own</p> <ul style="list-style-type: none"> Bilateral arrangements have taken place on a case by case basis 	
			<ul style="list-style-type: none"> All bodies of EUROSAL report intensive cooperation with INTOSAI and its Regional Working Groups, namely: <ul style="list-style-type: none"> With INTOSAI: <ul style="list-style-type: none"> Members of the INTOSAI GB who are EUROSAL members are observers in the EUROSAL GB SAls of Russia and Poland represent EUROSAL in the INTOSAI GB EUROSAL SG and Secretariat are in permanent contact with the other SG and Secretariats INTOSAI Secretariat (SAI of Austria) is member or guest in all GTs GT1 liaises with INTOSAI CBC and IDI SG and GT1 liaise with INTOSAI-Donor SC GT2 liaises with INTOSAI PSC, its Subcommittees and IDI EUROSAL and IDI signed a cooperation agreement for the running of a 3i ISSAI implementation program in Europe. The program has already been launched. GT3 works to link EUROSAL knowledge sharing information with INTOSAI one, to avoid duplications and enhance synergies GT4 liaises with the INTOSAI Director of Strategic Planning The WGEA liaises with the INTOSAI WGEA. Furthermore, in the INTOSAI WGEA WP plan for 2011-2013, 3 of the project leaders were EUROSAL member. EUROSAL members were sub- 	<ul style="list-style-type: none"> Permanent

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
<p>3.3 Enhance cooperation within INTOSAI</p>		<p>Number of cooperation projects/ activities carried out with INTOSAI and its Regional Working Groups and bodies</p>	<p>committee members in most of the projects. In the new WP for 2014-16 SAIs from EUROSAL are project leaders in 4 of the projects</p> <ul style="list-style-type: none"> – The ITWG liaises with INTOSAI WGITA. In this liaison providing opinions to new ISSAI related to IT auditing is included. – A representative of ITWG (SAI of Poland) has also cooperated with IDI in the preparation of the IT audit handbook and related on-line trainings – The TFAFADC liaised with the INTOSAI WGAADA, participated in the elaboration of ISSAI 5510, 5520, 5540 and, within that framework, took part in 2 INTOSAI international audits (on disaster preparedness and on rehabilitation and reconstruction phase) – The TFAFADC also liaises with the INTOSAI WGEA – The TFA&E liaises with the ISSAI 30 review team and IDI <ul style="list-style-type: none"> • <u>With INTOSAI Regional groups:</u> <ul style="list-style-type: none"> – EUROSAL has cooperation agreements with OLACEFS, ARABOSAI, ASOSAI and AFROSAL – 3 joint Conferences were held, with ASOSAI (2011), OLACEFS (2012) and ARABOSAI (2013) – Some ASOSAI and AFROSAL SAIs have participated in EUROSAL training events and meetings – GT1 reports contacts with AFROSAL-E and AISCCUF – An ASOSAI SAI has delivered a seminar to WGEA members – ITWG rolls out some of its projects in AFROSAL (an ITSA took place in Senegal in May 2011) and ARABOSAI (no activities recently because of the Arab Spring) – TFA&E liaises with ASOSAI, OLACEFS, AFROSAL and ARABOSAI SAIs (exchange of training materials, invitations to participate 	

Strategic Goal 3: KNOWLEDGE SHARING

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
			<p>and make presentations in seminars, articles about ethics to be included in papers of the TF)</p> <ul style="list-style-type: none"> Continuing cooperation is also in place between EUROSAL and EURORAI and between EUROSAL and the Contact Committee of the Heads of EU SAls, although with no special case for the period 2011-2014 	
3.4.Enhance cooperation with external partners	3.4.1.	<ul style="list-style-type: none"> Priority list of potential institutional partners indicating possible forms and scope of cooperation is in place Number of partnerships with external institutions 	<ul style="list-style-type: none"> List of existing forms of cooperation and list of potential institutional partners to be finalised by GT3 Proposals included in the midterm review report GTZ cooperates with ECIIA, under a signed protocol to be renewed The WGEA and the TFAFADC usually cooperate very actively with external partners and experts, inviting them to seminars and meetings according to the subject matters in discussion: national universities and government departments or agencies, NGOs, UN commission and, in special, the European Environmental Agency (EEA) and the European Commission (DG Environment) TFA&E has asked contributes for its seminars and papers from EIPA, OECD (Public Sector Integrity Division) and the European and Portuguese parliaments' budget and accounts committees OECD/SIGMA is a long term partner of EUROSAL and cooperation is ongoing, mainly in training activities 	<ul style="list-style-type: none"> Completed Permanent
	3.4.2.	<ul style="list-style-type: none"> List of potential non-institutional partners is in place Number of partnerships with external non-institutions 	<ul style="list-style-type: none"> List of existing forms of cooperation and list of potential non-institutional partners to be finalised by GT3 Proposals included in the midterm review report WGEA and ITWG have used individual external experts and researchers in their training activities 	<ul style="list-style-type: none"> Completed Permanent

Strategic Goal 4: GOVERNANCE AND COMMUNICATION

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals	4.1.1.	<ul style="list-style-type: none"> Planning and reporting requirements have been defined and are complied with 	<ul style="list-style-type: none"> Planning, monitoring and reporting requirements have been defined and are complied with SP midterm review procedure was adopted and implemented 	<ul style="list-style-type: none"> Completed
	4.1.2	<ul style="list-style-type: none"> Agreement has been reached with Goal Teams on ToR and OPs 	<ul style="list-style-type: none"> GB approved Goal Teams' Operational Plans and ToR GT4 agreed with Goal Teams their OPs updates 	<ul style="list-style-type: none"> Permanent
	4.1.3.	<ul style="list-style-type: none"> Material conclusions have been drawn from analysis of reports for Goals 1, 2, 3, 4, identifying progress, making proposals to address gaps or issues and providing report to GB 	<ul style="list-style-type: none"> Annual overall progress reports on the SP implementation presented Midterm review report on the SP implementation presented Cross cutting issues addressed: funding, training, cooperation, etc. 	<ul style="list-style-type: none"> Permanent
	4.1.4.	<ul style="list-style-type: none"> Value and benefits of interaction within INTOSAI have been identified 	<ul style="list-style-type: none"> Concrete opportunities and benefits have been identified and implemented regarding the interaction with the INTOSAI Secretariat, the INTOSAI Donor SC, the PSC and its Subcommittees, the CBC, IDI and some WGs 	<ul style="list-style-type: none"> Permanent
	4.1.5.	<p>In the area of training:</p> <ul style="list-style-type: none"> Timely submission of recommended applications to the Governing Board The Governing Board is provided with periodic summary reports of events carried out and proposed 	<p>A specific TG prepared:</p> <ul style="list-style-type: none"> List of training events to be organised Summary report on events carried out Analysis on feedback and follow-up of training events <p>(The above information is included in the GT4 reports to GB and Congress and in the website)</p> <ul style="list-style-type: none"> Updated content of training folder in the website List of training experts sent to INTOSAI and active encouragement to EUROSAI members to use INTOSAI list of training experts Practical guide for organising EUROSAI events <ul style="list-style-type: none"> Requirements to fund training events were reviewed and included in the EUROSAI Financial Rules 	<ul style="list-style-type: none"> Permanent Permanent

Strategic Goal 4: GOVERNANCE AND COMMUNICATION

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
			<ul style="list-style-type: none"> Financial applications to fund training events were analysed and submitted to the GB 	
	4.1.6.	<ul style="list-style-type: none"> Timely and appropriate implementation of the strategic plan (identify and address horizontal issues) 	<ul style="list-style-type: none"> All cross cutting issues identified are being addressed (website in implementation, surveys coordinated, funding rules reviewed, cooperation in progress, training coordinated, communication enhanced, sustainability in progress) Questionnaires and results coordinated and published Updated list and analysis included in overall progress reports 	<ul style="list-style-type: none"> Permanent
	4.2.1	<ul style="list-style-type: none"> Operational plans for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board Periodic reports are presented by the teams to the Governing Board 	<ul style="list-style-type: none"> All Goal Teams prepared and updated their OPs and presented them to GB All Goal Teams presented their reports to GB 	<ul style="list-style-type: none"> Permanent
4.2 Strengthen EUROSAs' capacity to achieve its strategic goals	4.2.2.	<ul style="list-style-type: none"> New financial resources have been identified 	<ul style="list-style-type: none"> EUROSAs financial rules were completed and are complied with Funding needs in analysis Liaison with EUROSAs Secretariat and INTOSAs-Donor SC has been maintained 	<ul style="list-style-type: none"> Permanent
	4.2.3.	<ul style="list-style-type: none"> Set of good practices has been approved by the Governing Board and disseminated among SAs 	<ul style="list-style-type: none"> Analysis and list of existing guides was done and included in the guide about organising events 	<ul style="list-style-type: none"> Partially completed
	4.2.4.	<ul style="list-style-type: none"> Report of the Secretary General to the Governing Board and rules are in place 	<ul style="list-style-type: none"> Analysis done about possible rules for staff secondments to the EUROSAs Secretariat Subject and alternatives to be further explored in a case by case basis 	<ul style="list-style-type: none"> Partially completed
4.3.	4.3.1	<ul style="list-style-type: none"> The member SAs' satisfaction level with communication mechanisms and tools currently used has been identified 	<ul style="list-style-type: none"> Task group has made the identification of communication tools used and their assessment Report was prepared, indicating the main assumptions of EUROSAs 	<ul style="list-style-type: none"> Completed

Strategic Goal 4: GOVERNANCE AND COMMUNICATION

Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far and foreseen until June 2014	Status
Fostering effective internal and external communication to promote the accomplishment of EUROSAL's strategic goals		<ul style="list-style-type: none"> Report to the Governing Board on the identification and assessment carried out 	<ul style="list-style-type: none"> communication policy and areas to be improved Survey was conducted to assess needs, preferences and expectations of EUROSAL Members, Working Groups, Task Forces and Goal Teams towards the EUROSAL website 	<ul style="list-style-type: none"> Completed
	4.3.2.	<ul style="list-style-type: none"> A global internal and external communication framework for EUROSAL has been adopted by the 2014 Congress 	<ul style="list-style-type: none"> EUROSAL communication framework was prepared to be approved by the Congress 	<ul style="list-style-type: none"> Completed
	4.3.3.	<ul style="list-style-type: none"> Progress report on implementing a global internal and external communication policy for EUROSAL available¹ 	<ul style="list-style-type: none"> Website surveyed and evaluated, new website concept developed, report provided and approved by the GB, new website designed and implemented in all EUROSAL official languages(with all the intended changes and connections in place) Electronic collaboration platform set up by the NCA (PLEIO) in place and open for use by EUROSAL members and EUROSAL bodies 	<ul style="list-style-type: none"> Permanent
	4.3.4.	<ul style="list-style-type: none"> Number of SAls using EUROSAL publications and the website as communication channels 	<ul style="list-style-type: none"> New website launched Articles about EUROSAL published in Wikipedia in official languages and members encouraged to publish articles in their own languages 	<ul style="list-style-type: none"> Permanent
	4.3.5.	<ul style="list-style-type: none"> Report with listed contacts and activities (proposed)² 	<ul style="list-style-type: none"> Information included in the midterm review report 	<ul style="list-style-type: none"> Permanent
	4.3.6.	<ul style="list-style-type: none"> The extent to which the tools are considered and applied has been identified³ 	<ul style="list-style-type: none"> GT4's 4th plenary meeting held by internet conference Online discussion tools available in PLEIO Sustainability checklist developed and incorporated in practical guide, 4.1.5. GT4 special statement to encourage EUROSAL WGs and TFs to include in their annual reports information on tools to promote the EUROSAL value of "Sustainability and Respect for the Environment" 	<ul style="list-style-type: none"> Partially completed

¹ See description of the activity. It was mainly targeted at redesigning the website. Update is also included.

² It refers to cooperation activities.

³ Organise EUROSAL events in a sustainable way, including availability of online tools and internet conference tools

Annex II

(a) Participation of EUROSAI Members in EUROSAI activities

June 2011-June 2014

MEMBER	GB activities	GTs	WGs/TFs	Conferences ⁴	ITSA/ITASA	Training events ⁵	Coop audits ⁶	Host ⁷
Albania			ITWG/TFAE	7		25		
Andorra								
Armenia			WGEA/TFAFADC	4		1	1	
Austria	✓	All GTs	ITWG	6	✓	11	1	
Azerbaijan		GT2	WGEA/TFAFADC	6		15	1	✓
Belarus			TFAFADC				2	
Belgium	✓	GT2/GT3	WGEA/ITWG/TFAFADC	6	✓	15	1	✓
Bosnia and Herzegovina				4		14		✓
Bulgaria			WGEA/ITWG/TFAFADC	4		19	2	✓
Croatia			WGEA/TFAE	2		18	1	✓
Cyprus		GT1/GT2	WGEA/ITWG/TFAE	2		18	1	✓
Czech Republic	✓	GT3/GT4	WGEA/ITWG/TFAE	6		69		✓
Denmark		GT2/GT4	WGEA/ITWG	2		8	3	
Estonia	✓ ⁸	GT1/GT2/GT3	WGEA/ITWG	5		20		
ECA	✓		WGEA/ITWG/ TFAFADC/TFAE	9	✓	40	1	✓
Finland			WGEA/ITWG	2		8	1	
fyr Macedonia		GT1/GT2/GT3	ITWG/TFAE	4		12		
France	✓	GT1/GT4	WGEA/ITWG/TFAE	3	✓	17		✓
Georgia		GT1/GT2	WGEA/ITWG	13		12		✓
Germany	✓	GT2/GT4	ITWG	4		74		✓
Greece			WGEA	3		3	1	
Hungary	✓	GT1/GT2/GT3	WGEA/ITWG/TFAFADC/TFAE/DBAQ	7	✓	26	2	✓
Iceland			TFAE	1		2		
Ireland			WGEA/ITWG	2		5	1	
Israel				1		3		
Italy			TFAFADC/TFAE			8	1	
Kazakhstan			TFAFADC	5		4	1	

⁴ Number of participants

⁵ Number of participants

⁶ Number of EUROSAI cooperative audits in which the SAI participated in the period

⁷ The SAI has hosted conferences, seminars or meetings in the period

⁸ Auditor of the EUROSAI accounts

MEMBER	GB activities	GTs	WGs/TFs	Conferences ⁴	ITSA/ITASA	Training events ⁵	Coop audits ⁶	Host ⁷
Latvia		GT1/GT2	WGEA/ITWG	4		12	2	
Liechtenstein								
Lithuania		GT1/GT2/GT3	WGEA/ITWG/TFAFADC	8		23	3	
Luxembourg			WGEA			1		
Malta			WGEA/ITWG/TFAE	3	✓	12	1	
Moldova			WGEA/ITWG/TFAFADC	4		27	2	
Monaco								
Montenegro						5		
Norway	✓	GT3	WGEA/ITWG/TFAFADC	6	✓	39	6	✓
Poland	✓	GT3/GT4	WGEA/ITWG/TFAFADC/TFAE	11	✓	36	5	✓
Portugal	✓	All GTs	WGEA/ITWG/TFAE	11		48	1	✓
Romania		GT1/GT2	WGEA/ITWG/TFAFADC/TFAE	7	✓	20	1	✓
Russian Federation	✓	GT2	WGEA/ITWG/TFAFADC	10		27	6	
Serbia			ITWG/TFAE	5		9		
Slovak Republic	✓ ⁹	GT1/GT2/GT3	WGEA/ITWG/TFAFADC	6		18		
Slovenia			WGEA/TFAE	2		5	1	
Spain	✓	All GTs	WGEA/ITWG/TFAE	10	✓	9		✓
Sweden		GT1/GT2	WGEA	3		31	2	✓
Switzerland	✓	GT3	WGEA/ITWG	3	✓	14	1	
The Netherlands	✓	GT4	WGEA/ITWG/TFAE	10	✓	19	2	✓
Turkey	✓		ITWG/TFAE	14	✓	28		✓
Ukraine	✓	GT1/GT2/GT3	WGEA/ITWG/TFAFADC	8	✓	20	8	✓
United Kingdom	✓	GT1/GT4	WGEA/ITWG	1		4		

⁹ Auditor of the EUROSAs accounts

(b) List of training and other knowledge sharing events
June 2011-June 2014

CONFERENCES

Event	Theme	Number of participating SAIs		Number of participants		
		EUROSAI	Others	EUROSAI	Others	Total
I Joint Conference with ASOSAI (Turkey, 2011)	Challenges for ensuring transparency and accountability in public financial management	10	12	29	56	85
VII Joint Conference with OLACEFS (Georgia, 2012)	Good governance in public sector: role of SAIs	30	10	69	31	100
IV Joint Conference with ARABOSAI (Azerbaijan, 2013)	Modern challenges for SAIs capacity building	26	17	58	59	117
Young EUROSAI Congress (Netherlands, 2013)	Innovation	39	6	78	19	97
TOTAL OF PARTICIPANTS				234	165	399

TRAINING SEMINARS ¹⁰

Event	Theme	PARTICIPATING INSTITUTIONS			Number of participants		
		EUROSAI Members	Other SAIs	Guest Partners	EUROSAI	Others	Total
Training Seminar & 9th annual meeting¹¹ of the WGEA Sweden, Oct 2011	-Best practice in environmental auditing -Transport related environmental issues -Auditing the 3Es in environmental audits	30	China	-European Environment Agency (EEA) -University of Gothenburg -NGO <i>Transport & Environment</i>	71	5	76
OECD-SIGMA/WGAA	Achieving Audit Quality		Kosovo	-OECD/SIGMA -European Commission			

¹⁰ Apart from the training seminars included in this list, 16 other knowledge sharing events will have been organised in the period by the ITWG, as follows: ITASAs will have been carried out at the SAI of Austria, The Netherlands, Poland, European Court of Auditors (ECA), Turkey, Ukraine, Belgium, France, Switzerland, Hungary, Malta and Slovak Republic. ITASAs will have been performed at the SAIs of Norway, Austria, The Netherlands and Turkey.

¹¹ This meeting had thematic knowledge sharing content

Event	Theme	PARTICIPATING INSTITUTIONS			Number of participants		
		EUROSAI Members	Other SAIs	Guest Partners	EUROSAI	Others	Total
Seminar Czech Rep, April 2012		13			40	8	48
WGEA Seminar Norway, May 2012	-Sustainable Fisheries -Forest Management	20		-UN Economic Commission for Europe -University of Aalborg, Denmark -Ministry of Agriculture and Food, Norway	39	3	42
GT3 Seminar Czech Republic, September 2012	Application of Software Tools in Audits	26	India Korea	-Association <i>Audit World</i> , Switzerland	69	3	72
Training Seminar & 10th annual meeting¹² of the WGEA Cyprus, October 2012	-Sustainable Development -Data in environmental auditing -1 day training seminar on Auditing Forestry	28	Indonesia Tanzania	- Cyprus University -European Sustainable Development Network (ESDN) -European Environment Agency (EEA) - European Commission- DG Environment	60	9	69
ITWG Seminar France, February 2013	COBIT 5 applied to the production and administration of biometrical passport data	20		-Professor Erik Guldentops (Antwerp Management School)	40	1	41
TFAFADC Seminar Bulgaria, March 2013	Experience of auditing in the field of control over the public funds expenditure allocated to prevention and consequences elimination of the catastrophes	10		- European Commission - Ministry of Interior, Bulgaria -Executive Forest Agency, Bulgaria -Ministry of Environment and Water, Bulgaria	26	5	31
IDI Workshop for EUROSAI Region Bosnia and Herzegovina, March 2013	3i management workshop – ISSAI implementation	14	Brazil Kosovo	-IDI -OECD/SIGMA	27	9	36
WGEA Seminar Norway, April 2013	Auditing water management	18	GAO US	-European Environmental Bureau -Science Po, Paris -INTOSAI WGEA	30	3	33

¹² This meeting had thematic knowledge sharing content

Event	Theme	PARTICIPATING INSTITUTIONS			Number of participants		
		EUROSAI Members	Other SAIs	Guest Partners	EUROSAI	Others	Total
TFA&E Seminar ECA, Luxembourg, September 2013	Auditing Ethics	26	Philippines Chile Guatemala	-EIPA -European Parliament -OLACEFS/CEPATS	49	5	54
Training Seminar & 11th annual meeting¹³ of the WGEA Czech Republic, October 2013	-1 day training seminar on Fraud and corruption in environmental audit and natural resources management -Sustainable land use -Validity and reliability in quantitative and qualitative analysis	24		-Institute for European Environmental Policy -European Environment Agency (EEA) -Le Plan Bleu -University of Economics, Prague -Ms Eve de Koning, independent researcher	56	5	61
GT2 Seminar Germany, December 2013	Performance Audit Guidelines (ISSAI 300, 3000 and 3100)	29		-IDI -INTOSAI PSC and Performance Audit Subcommittee	59	1	60
TFA&E Seminar Portugal, January 2014	Ethics within SAIs	29	Indonesia Brazil Cape Vert Algeria USA	-OECD -IDI -Portuguese Parliament -ISSAI 30 review team	86	14	100
GT1 Seminar Hungary, March 2014	Independence in SAIs	24			42		42
SAI Germany Symposium Germany, March 2014	IT related challenges for external auditing	32		-German Regional Audit Offices -UN -Guest speaker from the University of Lausanne	134	36	170
TFAFADC Seminar Poland, May 2014	Implementation and use of ISSAI 5500-5599 (auditing funds to disasters and catastrophes)						
GT3 Seminar Czech Republic, June 2014	Communication, PR and Media						
TOTAL OF PARTICIPANTS					828		

¹³ This meeting had thematic knowledge sharing content

(c) List of EUROSAI cooperative audits conducted

June 2011-June 2014¹⁴

Issue	Number of EUROSAI SAIs	SAIs	Current status
WGEA			
Arctic Council	4	Denmark, Norway, Russian Federation, Sweden, USA	Final stage
National Parks	8	Armenia, Bulgaria, Croatia, Denmark, Lithuania, Norway, Poland, Ukraine	On going
Shipment of waste	8	Bulgaria, Greece, Hungary, Ireland, Norway, Poland, Slovenia, Netherlands	Report presented in 2013
CO2 emission trading systems	7	Denmark, Norway, Finland, Latvia, Lithuania, Poland, Sweden	Report presented in 2012
Adaptation to climate change	9	Austria, Bulgaria, Cyprus, ECA, Malta, Netherlands, Norway, Russian Federation, Ukraine	Report presented in 2012
Biofuel	6	Not indicated	Started in 2013- Ongoing
TFAFADC			
Audit of the Chernobyl Shelter Fund- follow-up		Ukraine	Finished in 2013
Public funds allocated to prevention and consequences elimination of disasters and catastrophes	8	Azerbaijan, Belarus, Italy, Kazakhstan, Moldova, Poland, Russian Federation, Ukraine	Final stage
Black Sea catchment protection against pollution, including a. Protection and sustainable use of river Danube b. Protection of Dnipro river basin against pollution c. Protection of Don river basin against pollution	6	Hungary, Moldova, Romania, Belarus, Russian Federation, Ukraine	Ongoing
Funds allocated to prevention and consequences elimination of wildfires		?	At the beginning
ITWG			
Biometric passport production	6	Belgium, Latvia, Lithuania, Norway, Portugal, Switzerland	Ongoing

¹⁴ These cooperative audits are only those that were initiated by impulse of EUROSAI bodies, working groups or task forces. Besides the audits listed here, there were many other cooperative audits undertaken by EUROSAI members, based on bilateral and multilateral agreements, namely about public investments, taxes administration, public procurement, social protection for military pensioners, cost of controls of structural funds and public debt management.

