Consolidated annual progress report of Governance Portfolios

EUROSAI Presidency / Supreme Audit Office of the Czech Republic
14 June 2023
EXECUTIVE SUMMARY

Introduction

This annual report is prepared by the Coordination Team (hereinafter CT) through consolidating the individual annual progress reports of respective portfolios namely Overall Governance and Culture, Communication, Relations with non-SAI Stakeholders, Relations with INTOSAI and Other INTOSAI Regional Organizations and Forward Thinking and Emerging Issues. The individual annual progress reports, enclosed to this report, reflect the overall performance of the respective portfolios, including also the information on the respective Project Groups’ performance. The report constitutively aims to reflect overall performance of the governance portfolios for the period of 2022-2023, together with cross-cutting issues, planned future work, expectations towards EUROSAI Governing Board and Community and issues to be addressed by the Governing Board (GB).

Main Results and Outcomes Achieved

In the reporting period 2022 - 2023, the Governance Portfolios have reached the main following results and outcomes:

Overall Governance and Culture:
- Internal scan for the purposes of drafting the EUROSAI Strategic Plan (ESP) 2024 – 2030 was drafted, disseminated to all EUROSAI members. Results of the internal scan were presented at the 4th EUROSAI Governing Board meeting at the technical level.
- Chapters Mission, vision and values, SG1 and SG2 as well as the Introduction of the ESP 2024-2030 were discussed and the final versions were approved.
- The 4th EUROSAI Governing Board meeting at the technical level was organised in Jerusalem, Israel.
- Online Coordination Team meeting was organised at the technical level in October 2022.

Communication:
- A new and more detailed guidance for the application of the EUROSAI Communication Framework (CF) was partially prepared.
- The informative PowerPoint for making a financial request from the EUROSAI budget was distributed.
- Market consultation to determine the maximum amount of the budget for the new EUROSAI website was carried out.
- EUROSAI YouTube channel has been established.

Emerging issues and forward thinking:
• In January 2023, a symposium which covered ‘auditing in a digital era’ and ‘resilience and preparedness’ was organized in London.

• Liaison with the GAO on contribution to a theme paper for INCOSAI in Brazil on the Role of SAIs in Emergency Situations.

• In April 2023, a webinar on results of the EUROSAI PG on Auditing the response to the COVID-19 pandemic was held for both EUROSAI and INTOSAI.

Relations with non-SAI stakeholders:
• EUROSAI participation in the Renewable Energy Investment Conference ‘Accelerating the clean energy transitions through investments in renewable energy’ held on 27 October 2022 in Tbilisi, Georgia.

• Participation in ECIIA Annual Conference’s panel discussion ‘Internal and external audit in the public sector. Two roles one destiny’ on 6 October 2022 in Brussels.

• In March 2023, the joint EUROSAI-ECIIA webinar was organised to present the results of a survey of SAIs and internal auditors on cooperation and communication practices.

• A webinar for Project Group members where SIGMA/OECD presented the first results of the survey held on 2 February 2023.

Relations with INTOSAI and its regional organisations:
• In September 2022, attendance to CBC and IDC Steering Committees.

• Report of EUROSAI activities at XXIV INCOSAI in Brazil.

• Addendum EUROSAI -ARABOSAI was signed at XXIV INCOSAI in Brazil.

• In April 2023, attendance at the Capacity Building Committee of OLACEFS.

• In April 2023, attendance at the 2nd meeting of Reference Group on Proactive Advocacy of SAI Independence.

Issues to be Addressed by the GB

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

• Preparation of the final report of the ESP 2017 – 2024.

• The common EUROSAI Governing Board approach towards SAI Belarus and SAI Russia in terms of membership fees payments.

• Agreement to close project group on Covid-19 and transfer relevant knowledge to project group on Resilience and Preparedness.

• Creation of a project group on supporting SAI Ukraine.

• More fluid communication among EUROSAI members regarding their participation in INTOSAI activities to avoid duplicities.

• Rethinking of TORs with other Regional organizations in regard to the joint
Great difficulties to find host candidates.

• Communication of resources (experts/training activities, etc.) that could be offered for the benefit of collaboration with AFROSAI.

**Outlook for the Next Reporting Period**

The execution of the Strategic Goals has proven to be on the right track for a successful implementation of the EUROSAI Strategic Plan 2017-2024 by delivering or being in the process of producing, most of the planned results. Regarding the activity plan for the next period, the most important issues are as follows:

**Overall Governance and Culture**

• Further drafting and development of the ESP 2024-2030.
• A deeper cooperation with IDI with the aim to meet EUROSAI needs.
• 5th EUROSAI Governing Board meeting at the technical level will be organised in Riga in due time before the next regular EUROSAI Governing Board meeting.
• Preparation of the final report of the ESP 2017-2024.
• Proposal for the 8th Governing Board Portfolio on Inclusiveness.
• Preparation of the EUROSAI Presidency hand-over.

**Communication**

• Develop a formal procedure for the distribution and publicity of the results of the work carried out by the PGs, WGs and TFs to all EUROSAI members
• Final drafting of the information procedure that takes place after Congresses and Governing Boards
• Relaunch of the EUROSAI website
• Review of the Magazine: project linked to the development of the new EUROSAI website
• EUROSAI YouTube channel: in progress
• EUROSAI Highlights Newsletter: in progress
• Wikipedia, LinkedIn: determine responsible party and development
• Resource Kit for an enhanced communication: determine responsible party and development

**Emerging issues**

• The project group on Auditing the response to the Covid-19 pandemic will close
• The project group on Preparing for Future Risks and Climate Crisis will be reconstituted as “Auditing Climate Change”
• We will set up a project group on “Support to the Accounting Chamber of Ukraine”
• We will set up a project group on “Resilience and preparedness”
• Host a symposium on one or more emerging issues in Q4 of 2023.

Relations on non-SAI stakeholders

• EUROSAI participation and contribution to the United Nations Climate Change Conference COP28 which will be held in the United Arab Emirates in 2023;
• On-going identification of opportunities to organize EUROSAI input in international events or cooperation with relevant organisations (review of interests and matching to fora that would be suitable for EUROSAI members, Working groups and emerging issues portfolio);
• Organisation of EUROSAI-ECIIA ‘Working Together Forum’ on 6 October 2023 in Brussels;
• Exchange of best practices applied by EUROSAI members regarding cooperation with internal auditors. Analysis of survey results and preparation of a joint position paper;
• Continuing cooperation with Project Group members and SIGMA/OECD. EUROSAI participation in the SIGMA/OECD publication, providing concrete examples of SAIs’ good practices in engaging with civil society at different audit stages;
• On-going identification of non-SAI stakeholders valuable for achievement of the EUROSAI’s strategic objectives.

Relations with INTOSAI and its RO

• CBC annual meeting (19 to 23 June 2023)
• SCEI meeting -19h to 21t July 2023
• PSC Steering Committee (28 September 23) Luxembourg
• 77th meeting of INTOAI GB (20 to 21 November 2023, Vienna)

Cross-cutting Issues

• Considering the areas of activity of all portfolios, the following points are evaluated as cross-cutting issues which should be dealt with, to ensure efficient and effective use of resources as well as to improve synergy in these interconnectional areas:

Communication:

• Communication and activities related to it concern most EUROSAI structures and members – either by impersonating themselves as communicators on behalf of EUROSAI or target audiences within and of EUROSAI.
• Financing issues: The expenses derived of the new EUROSAI website (the contract with the external company) will be covered with allocations from Chapter 2 “Implementation Expenses of the Strategic Plan” of the EUROSAI Budget.
Forward thinking and emerging Issues:

- Communication of emerging issues – we held an in-person symposium and will hold a second one in late 2023. We will contribute articles to relevant channels to enable SAIs to respond to issues in a timely manner.
- External stakeholders – to be responsive we will work with others and build relationships with external stakeholders to help identify issues that are within the scope of public audit so that we can learn from the best.
- Methodologies to support the audit of emerging issues – ensuring that methodologies are fit for purpose for the emerging issues that we have identified.

Relations with non-SAI stakeholders:

- The portfolio supports both current strategic goals (1): Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation. The portfolio also contributes to current strategic goal (2): helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development. The portfolio also supports promoting and positioning EUROSAI and its cooperation with external stakeholders and other entities, the goals of which intersect with those of EUROSAI.
- Cross-cutting issues regarding the topics: e.g. liaising with Portfolio holder on Emerging Issues, with Presidency and First Vice-Presidency of EUROSAI and other EUROSAI members on knowledge sharing during international-level events.

Relations with INTOSAI and its RO:

- Financing issues: allocations for supporting the implementation of EUROSAI-AFROSAI cooperation framework.
- Conferences and training events with other Regional Organizations, such as the next EUROSAI-ARABOSAI and ASOSAI-EUROSAI Joint Conferences, fall not only under this portfolio, but also under the scope of SG1 objective 1.3 - “To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.
- Cross-cutting issues regarding the topics may also exist, (the 6th EUROSAI-ARABOSAI JC would have been about “SAI’s auditing the effectiveness of climate change policy”, related with the Portfolio on Emerging issues and Forward Thinking, and the PG on Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View?) and thus, again, close coordination with the corresponding SG co-leaders, Portfolios and PGs leaders and the Coordination team must be ensured.

Expectations Towards GB and EUROSAI Community

For supporting the well-functioning of the EUROSAI as a whole and the GB Governance portfolios in terms of the sound achievement of the objectives by Portfolios, the expectations that addressed to GB are:
**Overall Governance and Culture:**
- Members are expected to enhance their cooperation in EUROSAI project groups and their communication to maximise knowledge sharing and professional cooperation through online tools.

**Communication:**
- Determine responsible parties for the initiatives.
- More intense participation by all the EUROSAI structures in the communication of their activities.

**Emerging issues and forward thinking:**
- Participation in project groups.
- Help identify areas which require further attention of project groups.

**Relations with non-SAI stakeholders:**
- Engagement of EUROSAI members in events or activities organized with non-SAI stakeholders.
- Collaboration within the project groups on civil society and cooperation with internal auditors.

**Relations with INTOSAI and other INTOSAI regional organisations:**
- Feedback, input and views from the GB members upon consultations of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations.
- Engagement and active participation of EUROSAI members in Joint Conferences or other events or activities organized by other Regional Organizations or INTOSAI bodies.
- Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting, when possible, to EUROSAI training events, ...)
Annex 3: Reporting Template
[please note that the report should be concise and brief]

Progress report of Overall Governance and Culture Portfolio (SAI Czech Republic – EUROSAI Presidency)

Executive Summary

The objective of the Overall Governance and Culture Portfolio is to ensure the management of EUROSAI in line with its mission and vision statement, values and the establishment of an effective, efficient and flexible organisational structure for the accomplishment of its strategic goals. In this context, adhering to the below mentioned implementation strategies, the following activities were carried out by the Portfolio during the 2022-2023 period:

- To review, revise and where necessary draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the ESP 2017-2024;

Based on the areas identified at the meeting in Warsaw in June 2022 and a discussion at the 57th EUROSAI Governing Board meeting in Lisbon in September 2022, an internal scan among EUROSAI members has been carried out.

In order to identify the format and relevant areas of the internal scan, an online meeting of the Project Group on Drafting the new EUROSAI Strategic Plan (ESP) 2024-2030 was held online in January 2023 where members of the group discussed and approved the final version of the
The scan was focused on identifying main challenges for EUROSAI and future focal points. To date, 31 EUROSAI members have responded. The main challenges identified were:
- Organisational (9);
- Educational (9);
- Professional (11);
- Stakeholder engagement (11).

From the scan it has emerged that EUROSAI should focus on:
- Planning ability (8);
- Professional development (12);
- Gathering and analysing data (14).

At the 4th EUROSAI Governing Board meeting at the technical level, a workshop of the Project Group on Drafting the new ESP 2024-2030 was held. The session was devoted to modifying the EUROSAI vision, mission and values. Due to lack of time and complexity of the work, several online sessions were held. These were dedicated to the analysis and update of the SG1 and SG2 objectives and outcomes and introduction of EUROSAI in the ESP 2024-2030.

The EUROSAI Project Group on EUROSAI Regulations was not activated as it did not receive any suggestions for changes of regulations, nor did it deem necessary to undertake any amendments in the regulations. This project group is permanent and becomes active when necessary.

• To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all Governing Board members;

In March 2023 the 4th EUROSAI Governing Board meeting at the technical level was organised. The meeting was held with the aim to pre-discuss agenda items for the upcoming EUROSAI Governing Board meeting at the presidential level. Also, portfolio holders presented the progress of their portfolio’s/project groups and raised matters that should be addressed at the next EUROSAI Governing Board meeting. The EUROSAI Governing Board meetings at the technical level are very beneficial and enable discussion prior to the EUROSAI Governing Board meetings.

Alongside with the 4th EUROSAI Governing Board meeting at the technical level, a meeting of the EUROSAI Project Group on Drafting the new ESP 2024-2030 and a trilateral meeting between the incumbent EUROSAI Presidency, the EUROSAI Secretariat and the incoming EUROSAI Presidency. The latter was focused on update of the EUROSAI Standard Procedures and EUROSAI General Procedures.

The EUROSAI Chair organised an online Coordination Team (CT) meeting in October 2022 during which the members discussed the EUROSAI
website and the possibility to implement the semantic browser to the EUROSAI database, promotion of EUROSAI at XXIV INCOSAI in Brazil, ESP internal scan, survey regarding the use of the EUROSAI budget funds, etc.

In November 2022, the EUROSAI Presidency in cooperation with other EUROSAI Governing Board members and EUROSAI Working Group and Task Force leaders prepared a promotional video for the XXIV INCOSAI held in Brazil. The video is available here. The Presidency also produced EUROSAI promotion materials for INCOSAI participants.

At the 55th EUROSAI Governing Board meeting in London in November 2022, the EUROSAI Presidency was entrusted by the EUROSAI Governing Board to cooperate with INTOSAI IDI on an active promotion of the SIRAM mechanism. The EUROSAI Presidency held several meetings with INTOSAI IDI representatives and identified a need for a pro-active approach within the SIRAM mechanism. In this respect, a Reference group on the establishment of a proactive advocacy mechanism was established and the EUROSAI Presidency alongside with the INTOSAI IDI organised 2nd meeting of this reference group in Prague in April 2023.

EUROSAI Chair undertakes regular calls with the EUROSAI Secretariat, the incoming EUROSAI Presidency and other EUROSAI Governing Board members in order to ensure a smooth workflow in the organisation. The EUROSAI Chair also consults the INTOSAI Secretariat whenever necessary and held a few online meetings on topical issues.

- Taking into account the diversity of the region, to contribute to the development of new and agile forms of cooperation, to the spread of open dialogue culture and to the promotion of further professional cooperation;

The EUROSAI Presidency took part in online meetings dedicated to a possible creation of a EUROSAI Task Force on SDGs.

Also, EUROSAI promotes the results of its work within INTOSAI and in April 2023 a webinar on results of the Project Group on Auditing the response to the COVID-19 pandemic was held. This webinar was open to both all EUROSAI and INTOSAI members. The outreach was over 200 participants from the INTOSAI community.

A new IDI Strategic Plan has been drafted and the EUROSAI presidency took part identifying topical areas for the IDI Strategic Plan at the INTOSAI Regional Cooperation Platform meeting in Norway in June 2022. The EUROSAI Presidency participates in meetings regarding the IDI Strategic Plan.

To ensure clear definition of the roles and responsibilities of EUROSAI bodies and the actors in the new governance structure to maximise synergy and avoid gaps, overlaps and duplications,

- The approval mechanism of Terms of References (ToRs) has proven to be a functional and effective tool to avoid gaps, overlaps and duplications. Greater emphasis has been put on identifying synergies among project groups.
### Cross-cutting issues

The EUROSAI Chair manages the EUROSAI Presidency Twitter account and uses this platform to promote the work and activities of all EUROSAI members.

<table>
<thead>
<tr>
<th>No.</th>
<th>Objective(s)</th>
<th>Project/Initiative</th>
<th>Responsible parties</th>
<th>Results and outcomes</th>
<th>Overall status of the project/initiative</th>
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<tbody>
<tr>
<td>1</td>
<td>To review, revise and where necessary draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the ESP 2017-2024</td>
<td>Project Group on Drafting the EUROSAI Strategic Plan (ESP) 2024 - 2030</td>
<td>EUROSAI 1st Vice-President and the upcoming EUROSAI Presidency SAI Israel and SAI Czech Republic, SAI Germany, SAI Hungary, Latvia, SAI Lithuania, SAI Poland, SAI Portugal, SAI Spain, SAI Sweden, SAI Turkey and SAI United Kingdom</td>
<td>Meeting on drafting the final version of the internal scan Organisation of an in-person workshop within the 4th EUROSAI Governing Board meeting at the technical level Organisation of several online sessions in April/May 2023</td>
<td>The final wording of questions and the structure of the internal scan were discussed and approved. The internal scan was sent out to all EUROSAI members. Discussion on the timeline of delivering results for the draft of the new ESP. The chapter on mission, vision and values of EUROSAI was opened. Chapters Mission, vision and values finalised, SG1 and SG2 as well as the Introduction were discussed and the final versions approved.</td>
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<td>2</td>
<td>To review, revise and</td>
<td>Project Group on “EUROSAI</td>
<td>EUROSAI Secretariat (SAI Spain) as the leader and</td>
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<td>No amendment to the EUROSAI Regulations was received before the</td>
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<td>3</td>
<td>To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective</td>
<td>58th Governing Board meeting. No demand for additional documents was received.</td>
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<td>where necessary</td>
<td>draft the main EUROSAI Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAI foreseen in the ESP 2017-2024</td>
<td>Regulations”</td>
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<td>EUROSAI Presidency (SAI Czech Republic), EUROSAI incoming Presidency (SAI Israel), EUROSAI outgoing Presidency (SAI Turkey), SAIs knowledgeable about INTOSAI/EUROSAI governance as participants</td>
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<td>Organisation of the 4th Governing Board meeting at the technical level to foster discussions on strategic and emerging issues.</td>
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<td>- The 4th EUROSAI Governing Board meeting at the technical level was organised before the 58th EUROSAI Governing Board meeting. The aim of the meeting was to pre-discuss agenda items of the 58th EUROSAI Governing Board meeting at the presidential level. During the meeting portfolio holders presented their plans and progress within their portfolios and project groups. Also, topical matters were addressed.</td>
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<td>Creation of an enabling environment within Governing Board to focus more on the strategic issues and facilitate the decision-making mechanism via regular and off-site meetings</td>
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<tr>
<td>CT members, EUROSAI Secretariat (Spain)</td>
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</table>
| contribution of all Governing Board members | Organisation of the Coordination Team meetings to focus on strategic and substantial issues. | - Online Coordination Team meeting was organised at the technical level in order to discuss topical issues:
- The new EUROSAl website;
- Possibility to implement the semantic browser to the EUROSAl database;
- Promotion of EUROSAl at XXIV INCOSAI in Brazil;
- ESP internal scan;
- Survey regarding the use of the EUROSAl budget funds;
- Videoconferences between the Presidency, the EUROSAl Secretariat and the incoming EUROSAl Presidency were organised on current topics as well as on the upcoming XXII EUROSAl Congress to be held in Israel in 2024;
- Videoconferences between the Presidency and the INTOSAI | Organisation of off-site meetings of EUROSAl Governing Board Members when deemed necessary; otherwise conduct videoconferences at the presidential level. |
|   | Taking into account the diversity of the region, to foster the inclusiveness of EUROSAI through reaching out to all members | Encouragement of active membership and more participatory environment | EUROSAI Presidency (SAI Czech Republic) and volunteer SAIs | 1. Initiatives, questionnaires prepared, an assessment report drafted to reveal the barriers/challenges and propose the necessary actions for Governing Board.  
2. Increased member participation and extension of the value of EUROSAI's activities among its members and other stakeholders through enhanced Communications. |
|---|---|---|---|---|
| To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan | CT members, EUROSAI Secretariat (Spain) and volunteer SAIs | 1. Progress on the implementation of the Strategic Plan is | Regular VC meetings (such as SG1 and SG2 annual meetings) were conducted and frequent e-mail correspondence was ensured for the effective monitoring of the | Secretariat on topical issues;  
A webinar on results of the EUROSAI PG on Auditing the response to the COVID-19 pandemic was held in April 2023.  
EUROSAI Presidency webpage and EUROSAI Twitter account are continuously updated with information regarding the EUROSAI Activities. |
the EUROSAI Operational Plan

- Functioning of a more simplified and effective reporting system which highlights the fundamental strategic issues and respective possible actions to be addressed.

followed closely.

2. Overlap between different implementing bodies is minimised and synergies are maximised.

3. EUROSAI is able to respond more quickly, effectively and with agility to new developments.

impression of the ESP.

As a result of the effective monitoring of the CT, it was ensured that received ToRs have no overlap.

No update under this item.

Activity plan for the next reporting period

- Further drafting and development of the ESP 2024-2030.
- A deeper cooperation with IDI with the aim to meet EUROSAI needs.
- 5th EUROSAI Governing Board meeting at the technical level will be organised in Riga in due time before the next regular EUROSAI Governing Board meeting.
- Preparation of the final report of the ESP 2017-2024.
- Proposal for the 8th Governing Board Portfolio on Inclusiveness.
- Preparation of the EUROSAI Presidency hand-over.

Expectations towards EUROSAI Governing Board and other EUROSAI members

Issues for discussion:
- Members are expected to enhance their cooperation in EUROSAI project groups and their communication to maximise knowledge sharing and professional cooperation through online tools.

The common EUROSAI Governing Board approach towards SAI Belarus and SAI Russia in terms of membership fees payments.

Preparation of the final report of the ESP 2017 – 2024.

<table>
<thead>
<tr>
<th>Lead SAI(s): Czech Republic</th>
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<tbody>
<tr>
<td>Contact person(s): Jaroslav Rucký</td>
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<tr>
<td>(<a href="mailto:jaroslav.rucky@nku.cz">jaroslav.rucky@nku.cz</a>)</td>
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</tbody>
</table>
Executive Summary

During its 54th meeting (April 2021), the EUROSAI GB entrusted the Portfolio on Communication (period 2021 to 2024) to the SAI of Spain (EUROSAI Secretariat), as leader of the Portfolio, and to the SAI of Israel (1st Vice-Presidency of EUROSAI), as co-leader. The Secretariat is a key actor in EUROSAI’s communication as it is the main contact point for EUROSAI matters, hosts the EUROSAI website, and publishes the EUROSAI Magazine. It not only provides the Organisation with administrative support, but it also supports the members concerning EUROSAI’s activities and procedures.

This Portfolio on Communication was first set up in 2017, being led by the SAI of Latvia until the XI EUROSAI Congress. During that period, the EUROSAI Communication Framework (ECF) was reviewed and the updated ECF was approved by the XI Congress in April 2021.

The Secretariat has given due consideration to the main concepts foreseen in the abovementioned EFC for determining the focus and roadmap of the Portfolio on Communication. In this regard, communication is considered as a strategic tool for EUROSAI to:

- Develop successfully as an Organisation
- Strengthen the relationship among its members
- Be a powerful support platform for external public sector auditors in Europe
  - Promote its external image

In addition, the Communication Portfolio will be guided by the principles of understandability, simplicity, engagement in dialogue, focus on
action, accessibility, accuracy and objectivity, and timeliness and will pursue the following **overall goal**: “The EUROSAI members recognize EUROSAI as a promoter of its members’ common interests and a support in their work”.

For the successful implementation of the initiatives, the Portfolio has been designed to effectively reach the identified target audiences in EUROSAI, including **key target audiences in EUROSAI** \(^1\)-member SAIs and their staff-, other EUROSAI target audiences -key actors and structures, INTOSAI related bodies, and non-SAI stakeholders (International Organisations, EU Organisations and Researchers and Universities)-, as well as **SAI’s target audiences** \(^2\) -auditors and other employees, Governments, NGOs, researchers and universities, mass media and citizens-, as described in the ECF.

The Portfolio will also “promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications” which is one of the **guiding principles** of the EUROSAI Strategic Plan 2017-2024.

**Cross-cutting issues**

- **Communication and activities related** to it concern most EUROSAI structures and members – either by impersonating themselves as communicators on behalf of EUROSAI or target audiences within and of EUROSAI.

- **Financing issues**: The expenses derived of the **new EUROSAI website** (the contract with the external company) will be covered with allocations from Chapter 2 ”Implementation Expenses of the Strategic Plan” of the EUROSAI Budget.

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\(^1\) EUROSAI’s target audiences: audiences reached directly by EUROSAI as an Organisation.

\(^2\) SAI’s target audiences: audiences reached indirectly through the SAIs.

Date: 17 May 2023
<table>
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<tr>
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</tr>
</thead>
</table>
| 1   | ESP 2017-2024 Guiding principle 3. “Promote increased member participation and extend the value of EUROSAI’s activities among its members and other stakeholders through enhanced communications” | Development of the Communication Framework, as a guidance for the communication procedures (written procedures, tasks, roles and responsibilities and frequency) | EUROSAI Secretariat (SAI of Spain) | A new and more detailed guidance for the application of the EUROSAI Communication Framework (CF), including the standardisation of the main communication procedures within EUROSAI:  
- The information procedure that takes place after the Congresses and the Governing Boards: Proposal of the Secretariat approved by GB at its 55th GB meeting: a piece of news containing the summary of agreements of the respective GB meeting would be drafted, distributed, and published in the EUROSAI website, eliminating the additional separate Summary of Agreements’ (SoA) document  
- Formal procedure for the distribution and publicity of the results of the work carried out by the PGs, WGs and TFs to all EUROSAI members  
- Informative PowerPoint for making a financial request from the EUROSAI budget | Partially achieved IVQ2023  
Part of the detailed guidance for the application of the CF has been carried out:  
- The information procedure that takes place after GB meetings is at the drafting stage, where certain initiatives in this direction have already been implemented to speed up the communication of information to EUROSAI members following the GB meetings (piece of news in the EUROSAI website containing the summary of agreements / SoA of each respective GB meeting)  
- Formal procedure for the distribution and publicity of the results of the work carried out by the PGs, WGs and TFs to all EUROSAI members is still pending / will probably be launched in III-IVQ2023  
- The informative PowerPoint for making a financial request from the EUROSAI budget was distributed by the Secretariat in |
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<tr>
<td></td>
<td></td>
<td>EUROSAI website</td>
<td>EUROSAI Secretariat (SAI of Spain)</td>
<td>• Update of the current EUROSAI website’s content</td>
<td>Achieved</td>
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<td></td>
<td></td>
<td>Relaunch of the EUROSAI website</td>
<td>PG for the relaunch of the EUROSAI website</td>
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<td>Make EUROSAI activities and products more visible and accessible to the Organisation’s members, as well as to other stakeholders; to reach out to all the EUROSAI community and encourage active participation of its members</td>
<td>EUROSAI Secretariat (SAI of Spain)</td>
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<td></td>
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<td></td>
<td></td>
<td>Estimated launch of the new EUROSAI website III-IVQ2024</td>
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<td></td>
<td></td>
<td>Latest developments:</td>
<td></td>
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<td></td>
<td>• The EUROSAI Secretariat &amp; the SCA’s ICT department analysed the results of the Market consultation:</td>
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<td></td>
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<td></td>
<td>• Report to determine the maximum amount of the budget for the new EUROSAI website</td>
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<td></td>
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<td></td>
<td>• Secretariat’s proposal to submit to EUROSAI’s GB for its approval by written procedure, an</td>
<td></td>
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<tr>
<td>No.</td>
<td>Objective(s)</td>
<td>Project/Initiative</td>
<td>Responsible parties</td>
<td>Results and outcomes</td>
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<td>(from 2017 to July 2021), and also of the main documents and reports produced by the former Portfolio holder of Communication (SAI of Latvia)</td>
<td>authorisation to allocate a maximum amount of € 157,000 (VAT excluded) from the Welfare Fund to the contracting of the new EUROSAI website. The corresponding VAT will also be allocated to the WF (to be determined depending on the applicable legislation of the future supplier)</td>
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<td></td>
<td>- Consultations with other key players: SG1, SG2, INTOSAI Secretariat (SAI of Austria) and OLACEFS Executive Secretariat (SAI of Chile)</td>
<td>On 28 April 2023, the proposal was submitted by the EUROSAI Presidency to the EUROSAI GB for its approval by written procedure, and it was approved in May 2023.</td>
</tr>
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<td></td>
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<td></td>
<td>- Survey for the relaunch of the EUROSAI website (launched 27 September 2021) to gather views and suggestions from EUROSAI’s main audiences</td>
<td>Following the approval, the Secretariat informed the Procurement Unit and the IT Directorate of the Spanish Court of Audit (SCA), so that the corresponding documents could be prepared for the approval of the SCA’s Governing commission that is necessary for the subsequent call for tenders.</td>
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<tr>
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<td>- Draft proposal for a new EUROSAI website presented at 55th GB meeting</td>
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<td></td>
<td>- Draft document with technical requirements for the procurement of an external contractor to develop the new website</td>
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<tr>
<td></td>
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<td></td>
<td>- Market consultation to determine the maximum amount of the budget for the new EUROSAI website (Published 28/02/2023)</td>
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Date: 17 May 2023
<table>
<thead>
<tr>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>• Secretariat’s proposal on the maximum amount of the budget for the new EUROSAI website (for EUROSAI’s GB approval by written procedure)</td>
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<tr>
<td>1</td>
<td></td>
<td>Review of the Magazine</td>
<td>EUROSAI Secretariat (SAI of Spain)</td>
<td>• Survey for the relaunch of the EUROSAI website: “The relaunch of the website is an opportunity to review EUROSAI’s magazine’s concept. Do you consider that changes should be made in this regard?” 50% responses would change EUROSAI’s magazine into an electronic one (similar to the INTOSAI or the ASOSAI Journals)</td>
<td>Delayed III-IVQ2024</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Transformation of EUROSAI's Magazine into a digital one</td>
<td></td>
<td>• Transformation of the Magazine’s concept should follow the launch of the new EUROSAI website</td>
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<td></td>
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<td></td>
<td>• No. 27 of the EUROSAI Magazine &quot;SAIs: in search of citizens' engagement&quot;: Almost all contributions received and starting the layout process</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td>EUROSAI Highlights Newsletter</td>
<td>SAI of Israel</td>
<td>A Highlights Newsletter will be launched and regularly published, compiling useful technical information for auditors, with a modern and attractive design (like a banner) International Units within the member SAIs will be encouraged to translate the newsletter into their</td>
<td>At thinking stage IIQ 2023</td>
</tr>
<tr>
<td></td>
<td></td>
<td>To facilitate the dissemination of EUROSAI audit related information within SAIs</td>
<td></td>
<td>SAI Israel designs Newsletter, calls for topics, it can be news from SAIs and INTOSAI, not only EUROSAI</td>
<td>Launch June 2023</td>
</tr>
<tr>
<td>No.</td>
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<td></td>
<td>respective national language to increase dissemination of this selected EUROSAI information, useful to auditors</td>
<td>In process IQ 2023</td>
</tr>
<tr>
<td></td>
<td></td>
<td>EUROSAI YouTube channel</td>
<td>SAI of Israel</td>
<td>Videos related to EUROSAI: Information on the Organisation, webinars, main outcomes of relevant events, activities...</td>
<td>YouTube channel is ready to start</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Promoting and disseminating EUROSAI activity</td>
<td></td>
<td></td>
<td>Contents still pending to be determined.</td>
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<tr>
<td></td>
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<td>Suggestion to promote the videos of the WGs (GDPR issues need to be considered)</td>
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<td></td>
<td></td>
<td>Suggestion to make an introductory video about EUROSAI (maybe a cartoon?) – SAI Israel needs to elaborate this idea</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Social media and other tools with EUROSAI’s contents</td>
<td>EUROSAl Presidency (SAI of the Czech Republic) Other SAIs TBD</td>
<td>• Presidency website: <a href="http://www.eurosai2021.cz">www.eurosai2021.cz</a> • Presidency official Twitter account: EUROSAl Presidency @EUROSAI_OP</td>
<td>Partially achieved IVQ2023</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Promoting and disseminating EUROSAI activity</td>
<td>Twitter, blogging</td>
<td></td>
<td>The EUROSAl Presidency’s social media are already in place, while other social media initiatives - such as the update of EUROSAI’s information in Wikipedia - still</td>
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</tbody>
</table>

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<tr>
<td></td>
<td></td>
<td>sites, Wikipedia, LinkedIn, etc.</td>
<td>(In close consultation with the Secretariat)</td>
<td>need to be developed</td>
<td>The SAI of Israel agreed to update the Wikipedia page</td>
</tr>
<tr>
<td></td>
<td>EUROSAI Welcome packages to newcomers</td>
<td>EUROSAI Secretariat (SAI of Spain)</td>
<td>EUROSAI Presidency (SAI of the Czech Republic)</td>
<td>Welcome packages elaborated for a smooth introduction in the roles within the EUROSAI GB (members / First Vice-Presidency), or when a SAI becomes a EUROSAI member: • New Governing Board members (available) • New EUROSAI First Vice-Presidency (available) • New Heads of SAIs (available)</td>
<td>Achieved</td>
</tr>
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<td></td>
<td>Promotion of EUROSAI within member SAIs - &quot;Communication Package&quot;</td>
<td>EUROSAI Secretariat (SAI of the Czech Republic)</td>
<td>TBD</td>
<td>Package with presentations, videos, PPTs, leaflet... of EUROSAI activities and outputs. Mostly aimed for auditors (to be disseminated within SAIs) • “EUROSAI at a glance” booklet (launched in March 2022)</td>
<td>Partially achieved</td>
</tr>
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</table>
| 1   |              | Resource Kit for an enhanced communication | TBD                 | Easy and accessible resources to communicate (create easy and user-friendly surveys, modern PPTs...) | 2023 – 2024
|     |              |                     |                     |                      | This Resource kit will complement the set of templates for EUROSAI Reports and PowerPoint presentations already developed and distributed by the EUROSAI Secretariat |
**Activity plan for the next reporting period**

- Develop a formal procedure for the distribution and publicity of the results of the work carried out by the PGs, WGs and TFs to all EUROSAI members
- Final drafting of the information procedure that takes place after Congresses and Governing Boards
- Relaunch of the EUROSAI website
- Review of the Magazine: project linked to the development of the new EUROSAI website
- EUROSAI YouTube channel: in progress
- EUROSAI Highlights Newsletter: in progress
- Wikipedia, LinkedIn: determine responsible party and development
- Resource Kit for an enhanced communication: determine responsible party and development

**Expectations towards EUROSAI GB and other EUROSAI members**

- Determine responsible parties for the initiatives
- More intense participation by all the EUROSAI structures in the communication of their activities

**Issues for the discussion:**

**Lead SAI(s):**
- **SAI of Spain (EUROSAI Secretariat):** Leader of the Portfolio
- **SAI of Israel (1st Vice-Presidency of EUROSAI):** Co-leader of the Portfolio

**Contact person(s):**
- Guadalupe Fernández Espinosa, Director of the EUROSAI Secretariat ([guadalupe.fernandez@tcu.es](mailto:guadalupe.fernandez@tcu.es))

Date: 17 May 2023
The objective of this portfolio is to promote excellence in audit by supporting EUROSAI members to identify and act upon emerging issues in a timely way.

During the year, we consulted on key themes and in January 2023 held a symposium at our offices in London on two of the issues of strategic importance: resilience and preparedness; and audit in the digital age: adapting our approach and building skills. The two-day symposium had a mixture of external speakers to stimulate group discussions on the implications for the way we audit. After the workshop a paper was issued which summarised the results of the workshop. We are planning to hold a second symposium before the end of 2023 outside of the UK.

We have continued to lead project groups on Auditing the response to COVID-19 and Future Risks and Climate Change as key issues that continue to have relevance to SAIs. We propose to set up two new Project Groups on Resilience and Preparedness and Audit Methodologies in the context of the conflict in Ukraine. We propose to close the Project Group on Auditing the response to COVID-19 and to update the name and Terms of Reference of the Project Group on Future Risks and Climate Change.

Project Group on Auditing the response to the Covid-19 pandemic
During this reporting period (September 2022 to April 2023), this group has held two webinars that covered auditing the vaccination role out across Europe and the wider impact of the pandemic on public services. We propose to close this project group but will produce a report on lessons learned using the published audits on these topics from around Europe. The core findings of the work of this group will however inform and guide the direction of a new Project Group called ‘Resilience and Preparedness’ – see below.

**Project Group on Preparing for future risks and climate crisis: Time for audit to take a long-term view?**

During this reporting period, the project group has held a hybrid seminar on public sector decarbonisation with 15 SAI joining us in London and many more online. At this meeting we asked participants whether they would like the project group to continue. There was a strong appetite for it to continue in some form, with feedback that participants welcomed the opportunity it has brought to network with peers on these important issues, and that the informal nature of the discussions, with no written output, has helped its accessibility.

We have consulted on the idea of taking key themes from both of these project groups so that we maximise the learning about governments’ response to unexpected events, whether it be a breakout of an infectious disease or an environmental catastrophe. We propose that the Future Risk and Climate Change Project group focuses only on auditing Climate Change and is retitled accordingly. The Terms of Reference of this Project Group will be updated to reflect this narrower scope.

**Project Group on Resilience and Preparedness**

We propose to constitute a new project group “Resilience and preparedness”. This will help SAIs respond to the INCOSAI Theme paper I “The Role of Supreme Audit Institutions in Emergency Situations”. The project group will focus on identifying how to audit public spending by governments preparing for the unexpected, whether this be public health, environmental, economic or other shocks which require government intervention. The group will share good practice on auditing the adequacy of government’s contingency plans, tools, activities, and spend. Identifying and evaluating the levers and controls government have in place to influence and strengthen their national resilience. This project group will initially be led by the UK but we will seek support for this project group.

We have received interest from SAI Portugal to assist us in overseeing the portfolio and we would welcome their input over the next reporting period.

**Project Group on Audit Methodologies in the context of the conflict in Ukraine**

One key issue that has influenced events in Europe has been the on-going invasion of Ukraine by Russia. At the last governing board, the board reiterated support for the Accounting Chamber of Ukraine (ACU) and the Ukrainian people. We have held discussions with the ACU about supporting them in development of a methodologies for auditing in the context of the conflict (for example how to audit estimates for losses arising). We would like to propose to formalise support...
for the ACU through a EUROSAI project group. The project group would bring together audit expertise and knowledge from across Europe to support the ACU in developing and testing the methodologies. (see separate paper)

### Cross-cutting issues

- **Communication of emerging issues** – we held an in-person symposium and will hold a second one in late 2023. We will contribute articles to relevant channels to enable SAIs to respond to issues in a timely manner.

- **External stakeholders** – to be responsive we will work with others and build relationships with external stakeholders to help identify issues that are within the scope of public audit so that we can learn from the best.

- **Methodologies to support the audit of emerging issues** – ensuring that methodologies are fit for purpose for the emerging issues that we have identified.

### Table: Objectives and Project/Initiatives

<table>
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<tr>
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</thead>
<tbody>
<tr>
<td>1.3</td>
<td>To facilitate the sharing of knowledge and experience within EUROSAI and external stakeholders and Partners</td>
<td>To research and disseminate findings on future and emerging issues to EUROSAI members</td>
<td>SAI UK</td>
<td>We hosted a symposium in January 2023 which covered ‘auditing in a digital era’ and ‘resilience and preparedness’.</td>
<td>We will host another symposium on hot topics late 2023. We will also identify and contribute to other communication channels for sharing emerging issues.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Raise awareness of EUROSAI members of audit methodological issues that will help audited bodies</td>
<td>SAI UK and SAIs of Lithuania, Israel, Sweden, Poland and</td>
<td>Work completed by SAI Lithuania and Israel on developing travelling club of experts and work on DEA led by Sweden.</td>
<td>We will continue to support this initiative and help the group identify any emerging issues that require new audit methodologies.</td>
</tr>
<tr>
<td>Action</td>
<td>Country/Region</td>
<td>Details</td>
<td>Additional Information</td>
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<tr>
<td>Increase insight and efficiency</td>
<td>Germany</td>
<td>Continued cooperation with INTOSAI Supervisory Committee on Emerging Issues. SAI Brazil recently took over from SAI Russia. We have been liaising with the GAO, as the vice chair, and contributed to a theme paper for INCOSAI in Brazil on the Role of SAIs in Emergency Situations.</td>
<td>We need to establish a mechanism for working with the secretariat for liaising with this committee to ensure that we can help support any emerging issues.</td>
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<tr>
<td>Help support the sharing of knowledge of emerging issues in a timely way</td>
<td>SAI working with the SAIs of Poland, Sweden and Israel</td>
<td>The project groups continue to be a good way to share knowledge of emerging issues.</td>
<td>We will work with others to establish more regular communication using different channels on emerging issues of common interest. For example, producing content on the YouTube channel.</td>
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<tr>
<td>Support project groups to effectively meet their objectives and help manage the closedown when no longer needed</td>
<td>SAI UK</td>
<td>The project group on Auditing the response to the Covid-19 pandemic will be closed in 2023. The project group on Preparing for future risks and climate crisis is being reconstituted. The project group was originally expected to run until September 2022 but will run with a new format as Auditing Climate Change in 2023.</td>
<td>New terms of reference for the proposed project group on “Resilience and Preparedness” and “Auditing Climate Change” will be developed. These terms of reference will set out timescales for reviewing effectiveness and relevance of the project groups.</td>
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</tr>
<tr>
<td>Communicate issues identified by external stakeholders that are relevant to SAIs strategic planning</td>
<td>SAIs of Latvia, Poland and Sweden</td>
<td>We have good informal communication mechanisms in place and good relationships with the portfolio holders.</td>
<td>As relationships with external stakeholders get established there is scope to develop some systematic mechanisms for sharing information.</td>
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</table>
### Activity plan for the next reporting period

- The project group on *Auditing the response to the Covid-19 pandemic* will close
- The project group on *Preparing for Future Risks and Climate Crisis* will be reconstituted as “Auditing Climate Change”
- We will set up a project group on “Support to the Accounting Chamber of Ukraine”
- We will set up a project group on “Resilience and preparedness”
- Host a symposium on one or more emerging issues in Q4 of 2023.

### Expectations towards EUROSAI GB and other EUROSAI members

<table>
<thead>
<tr>
<th>Issues for the discussion</th>
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</thead>
<tbody>
<tr>
<td>Agreement to close project group on Covid-19 and transfer relevant knowledge to project group on Resilience and Preparedness</td>
</tr>
<tr>
<td>Creation of a project group on supporting SAI Ukraine</td>
</tr>
</tbody>
</table>

### Lead SAI: UK

**Support: SAI Portugal**

### Contact persons:
- Andy Fisher ([andy.fisher@nao.org.uk](mailto:andy.fisher@nao.org.uk))
- Pamela Hope ([pamela.hope@nao.org.uk](mailto:pamela.hope@nao.org.uk))
## Executive Summary

The objective of the portfolio is to provide EUROSAI, as an organisation, as well as its members, with an external network that can assist in improving audit work and increasing the impact of EUROSAI and SAI institutions.

SAI Latvia aims to continue developing relations with external non-SAI organisations via:

- **i)** International-level network development: Focus on solidification of professional cooperation and knowledge sharing with relevant organisations internationally;
- **ii)** Capacity building on non-SAI stakeholder engagement: Build upon national-level experiences with non-SAI stakeholders to strengthen value for citizens;
- **iii)** International-level events: Showcase EUROSAI SAIs good practices, added value and input in improving public sector accountability in the region.

The two capacity building projects in this portfolio have been established and activities are on-going: EUROSAI-ECIIA Project Group on cooperation with internal and external auditors and Capacity building Project Group on non-SAI stakeholder engagement.

- **EUROSAI-ECIIA Project Group on cooperation with internal and external auditors.**
  
  Cooperation with the Confederation of European Institutes of Internal Auditing (ECIIA) has been resumed and the joint Memorandum of Understanding between SAI Latvia and ECIIA was signed in 2022 with the aim to exchange experience and promote cooperation between internal and external auditors in the European public sector. In summer of 2022, a survey was launched to the EUROSAI SAIs to learn about coordination and cooperation practices with internal auditors and benefits to EUROSAI. In October 2022, SAI Latvia, as the EUROSAI Governing Board member, took part in the ECIIA Annual Conference’s panel discussion ‘Internal and external audit in the Public Sector. Two roles, one destiny’, the first results of the survey were presented on the risks and benefits from the existing experience of cooperation received from 29 responding SAIs. In March 2023, an on-line webinar was organised to the representatives of ECIIA and EUROSAI to discuss collaboration mechanisms between (them?) and the results of the survey. As regards future activities, EUROSAI and ECIIA ‘Working Together Forum’ will take place in Brussels on 6 October 2023.

- **Project Group on non-SAI stakeholder engagement.**

  The objective of the Project Group is to develop information for EUROSAI SAIs and their auditors in applying relevant civil society engagement practices. The Project Group was initiated with a kick-off meeting in April 2022. Currently the Project Group has enhanced cooperation with SIGMA/OECD to join forces in carrying out a survey and developing the form/publication of transferring knowledge on the experiences of SAIs in citizen engagement.
Cross-cutting issues

The portfolio supports both current strategic goals (1): Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation. The portfolio also contributes to current strategic goal (2): helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development. The portfolio also supports promoting and positioning EUROSAI and its cooperation with external stakeholders and other entities, the goals of which intersect with those of EUROSAI.

Cross-cutting issues regarding the topics: e.g. liaising with Portfolio holder on Emerging Issues, with Presidency and First Vice-Presidency of EUROSAI and other EUROSAI members on knowledge sharing during international-level events.

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<tr>
<td>1.</td>
<td>1.2. To support the development of innovative audit approaches and methods making use of new technologies</td>
<td>EUROSAI input in international events or cooperation with relevant organisations</td>
<td>SAI Latvia</td>
<td>• EUROSAI/ European Court of Auditors (ECA) side-event 'Translating climate ambition into delivery' held on 4 November 2021 as part of the United National Climate Change Conference COP26 in Glasgow, UK. The event assembled the SAI representatives from Israel, Latvia, UK and the representatives from ECA to share their experience on working with climate change issues in their countries. In cooperation with ECA and upon the initiative of the Vice-President of EUROSAI - Auditor General of Israel, EUROSAI presented its experience on the roles of SAIs in climate change policy, general information on what SAIs can provide to governments and the public in monitoring implementation of climate change policy (guiding principles, policy planning and delivery), Case studies were presented by SAI Israel and UK NAO. The event was held in a hybrid format and broadcast on the EU side-event platform. The video of the panel discussion is available: #COP26 EU platform: <a href="https://cop26euisidevents.app.swapcard.com/event/eu-side-events-cop26/planning/UGxhbm5pbmdfNzI1NDI3">https://cop26euisidevents.app.swapcard.com/event/eu-side-events-cop26/planning/UGxhbm5pbmdfNzI1NDI3</a> YouTube Channel EUClimaeteAction: <a href="https://www.youtube.com/watch?v=aAVw1rKKRnQ">https://www.youtube.com/watch?v=aAVw1rKKRnQ</a></td>
<td>Completed</td>
</tr>
<tr>
<td>SAI Latvia</td>
<td>SAI Latvia, SAI Israel, European Court of Auditors (ECA)</td>
<td>Completed</td>
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</table>
| **EUROSAI participation in the Renewable Energy Investment Conference ‘Accelerating the clean energy transitions through investments in renewable energy’ held on 27 October 2022 in Tbilisi, Georgia.**  
SAI Latvia, as the Portfolio on Relations with non-SAI stakeholders, chaired the panel discussion ‘Lessons learned from government renewable energy policies: an Auditor’s Perspective’. The representatives from SAI Latvia and SAI Israel, and the European Court of Auditors showcased case studies on audits in regard to implementation of energy policies. The conference gathered decision-makers, regulators, investors, and experts in green energy from all over Europe.  
The conference’s webpage: [https://www.resinvestmentconference.com/en/home](https://www.res-investmentconference.com/en/home) | **EUROSAI contribution to the United Nations Climate Change Conference COP28 which will take place from 30 November to 12 December 2023 in the United Arab Emirates.**  
Based on the audit reports published, we would draw attention to the main challenges that is faced by European countries, including EU policy in the area of climate change. Together with ECA, EUROSAI anticipates organising a side event under the auspices of the European Commission. Furthermore, within COP28, it is planned to extend cooperation to the INTOSAI level by cooperating with SAI Brazil to provide more overarching knowledge-sharing from SAIs on climate audits, including on the Climate Scanner initiative. | Under preparation |

**1.3. To facilitate the sharing of knowledge and**  
**Joint EUROSAI-European Confederation of Institutes of Internal Auditing**  
**SAI Latvia and ECHIA**  
**Established plan with ECIIA on continued cooperation established under SAI Belgium and SAI Netherlands;**  
**On-going**
SAIs and internal auditors on cooperation and communication practices in March 2023. The event assembled more than 80 members from EUROSAI and ECIIA. Amongst the topics addressed in the webinar: i) results/first conclusions obtained from EUROSAI and ECIIA surveys, ii) different approaches/forms of cooperation, iii) different collaborative mechanisms developed/used by SAIs and internal auditors, iv) mutual benefits from cooperation and communication.


Webinar video recording: https://www.youtube.com/watch?v=xenMUtrulpFE

Intended results of the PG covers enhanced knowledge on assurance coordination and its benefits to EUROSAI and ECIIA members. Comparison of data from EUROSAI and ECIIA members between survey conducted in 2016 and in 2022.

<table>
<thead>
<tr>
<th>1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners</th>
<th>Project Group “Capacity building on non-SAI stakeholder engagement”</th>
<th>SAI Latvia and PG members</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Terms of Reference for the Project Group “Capacity building on non-SAI stakeholder engagement” approved;</td>
<td>Project Group’s kick-off meeting organised by SAI Latvia on 29 April 2022;</td>
<td>On-going</td>
</tr>
<tr>
<td>• Short questionnaire on SAIs cooperation with civil society organisations distributed among the Project Group’s members; collection of individual experiences;</td>
<td>Established cooperation with SIGMA/OECD regarding SAIs and external stakeholders engagement. SIGMA/OECD has prepared and send out the questionnaire to the EUROSAI members on their experiences in working with external stakeholders;</td>
<td>Extraction and analysis of survey results. Cooperation with SIGMA/OECD to identify best practices in working with civil society organisations on the national level. Common work with the Project Group members and SIGMA/OECD on the publication.</td>
</tr>
</tbody>
</table>
A webinar for Project Group members where SIGMA/OECD presented the first results of the survey held on 2 February 2023.

Intended results of the PG is to expand upon previous work in civil society engagement and develop information for EUROSAI SAIs and their auditors in applying relevant civil society engagement practices in the various stages of audit work.

**Activity plan for the next reporting period**

- EUROSAI participation and contribution to the United Nations Climate Change Conference COP28 which will be held in the United Arab Emirates in 2023;
- On-going identification of opportunities to organize EUROSAI input in international events or cooperation with relevant organisations (review of interests and matching to fora that would be suitable for EUROSAI members, Working groups and emerging issues portfolio);
- Organisation of EUROSAI-ECIIA ‘Working Together Forum’ on 6 October 2023 in Brussels;
- Exchange of best practices applied by EUROSAI members regarding cooperation with internal auditors. Analysis of survey results and preparation of a joint position paper;
- Continuing cooperation with Project Group members and SIGMA/OECD. EUROSAI participation in the SIGMA/OECD publication, providing concrete examples of SAIs' good practices in engaging with civil society at different audit stages;
- On-going identification of non-SAI stakeholders valuable for achievement of the EUROSAI’s strategic objectives.

**Expectations towards EUROSAI GB and other EUROSAI members**

- Engagement of EUROSAI members in events or activities organized with non-SAI stakeholders;
- Collaboration within the project groups on civil society and cooperation with internal auditors.

**Issues for the discussion:**

No extra issues for the discussion.

**Lead SAI(s):** State Audit Office of the Republic of Latvia

**Contact person(s):**

Ms. Zane Leitāne, Zane.Leitane@lrvk.gov.lv; +371 67017 579
Annual Progress report of Portfolio of Relations with INTOSAI and its Regional Organisations

Executive Summary

The operational Plan for this portfolio was approved in the 55th GB, November 2021, and consists of 5 projects in line with the two main guiding principles for this Portfolio in accordance with the Strategic Plan of EUROSAI: principles number 4 (identify, represent and advocate its members’ views and interests on subjects under development in INTOSAI) and number 6, (Enhance its cooperation with other Regional Organizations of INTOSAI) fostering different forms of knowledge sharing and cooperation) both included in the Operational Plan (OP) as two main objectives:

A) Channeling fluent and close relations with INTOSAI and its bodies

B) Enhancing EUROSAI cooperation with other INTOSAI Regional Organizations

The progress made during the period since the 57th GB, in September 2022, is the following:

A) Channeling fluent and close relations with INTOSAI and its bodies

According to the OP of this portfolio, three projects can be considered under this main objective:

1. Support the EUROSAI Governing Board/Congress in promoting an enhanced cooperation with the INTOSAI and its Regional Organizations, by formulating proposals in line with SGs and ensuring appropriate representation in INTOSAI of EUROSAI interests.

2. Foster dialogue with all Regional Organizations in INTOSAI fora meetings to identify areas and topics of mutual interest.
3. Coordinate knowledge sharing and cooperation activities on topics of mutual interest between bodies and actors of EUROSAl and their peers in the other INTOSAI Regional Organizations

In line with the *first project*, EUROSAl Secretariat has participated *in different meetings and committees*.

   a) INTOSAI SP Goal 4 (Maximize the Value of INTOSAI as an international Organization): the EUROSAl Secretariat also took part in the Task Force created for the next INTOSAI Strategic Plan 2023-2028 attending its quarterly meetings. Also related to this goal the Secretariat attended to the 15th Steering Committee of the INTOSAI-Donor cooperation (IDC) in September 2022, as well as several information sessions related with different topics in line with the goal.

   b) The Secretariat has also attended the Capacity Building Committee (CBC) Steering Committees in September 2022 (the CBC oversees Goal 2 of the INTOSAI SP Capacity Development).

   c) Secretariat attended to the triennial Main Committee meeting of the PSC (November 2022)

   d) During the 76th Governing Board of INTOSAI (November 2022), the Secretariat informed, through a written report, of the main contributions made by EUROSAl to the implementation of the INTOSAI Strategic Goals and cross-cutting priorities.

   e) Also, during the XXIV INCOSAI held in Brazil in November 2022 the Secretariat informed the Congress about the performance of EUROSAl since the XXIII INCOSAI held in Moscow and addressed the EUROSAl contribution to the implementation of INTOSAI’s strategic goals and cross-cutting priorities.

   f) During the XXIV INCOSAI Poland and Portugal were elected EUROSAl representatives for the INTOSAI Governing Board. Also, the European Court of Auditors as chair of the PSC and SAi Norway, as chair of IDI’s board (both EUROSAl members) are part of the new INTOSAI Governing Board.

Date 10 August 2022
For the second project “Foster dialogue with all Regional Organizations in INTOSAI fora meetings to identify areas and topics of mutual interest”, an overview of the current links between EUROSAI and INTOSAI is shown below:

- INTOSAI Governing Board (SAI of Poland and Portugal, as members of the GB-EUROSAI representatives, and EUROSAI Secretariat as invited guest)
- INTOSAI PSC (ECA)
- INTOSAI CBC
  ✓ Regional Capacity Development Forum (RCDF) (Secretariat and the SAI of Poland, as Strategic Goal 2 co-leader)
  ✓ Subcommittee of Peer reviews (SAI Slovakia, chair)
  ✓ Peer to peer work stream within CBC (SAI of Netherlands, chair)
  ✓ IntoSAINT work stream within CBC (SAI of the Netherlands and ECA)
  ✓ ACCC (Auditing in Complex and Challenging Contexts) and Audit of Donor Funds workstreams. (SAI of Sweden, chair).

- INTOSAI Development Initiative (IDI) (EUROSAI Secretariat)
- INTOSAI Donors Cooperation (IDC) Steering Committee (EUROSAI Secretariat).
- INTOSAI-Regions Coordination Platform and Round table of Regions (Secretariat, Presidency, and the SAI of Poland as Strategic Goal 2 co-leader).
- 2020 Global Survey Committee (EUROSAI Secretariat)
- Supervisory Committee on Emerging Issues (EUROSAI Secretariat)
- INTOSAI Journal editorial board (EUROSAI Secretariat)

The third project of the Operational Plan for this Portfolio “Coordinate knowledge sharing and cooperation activities on topics of mutual interest between bodies and actors of EUROSAI and their peers in the other INTOSAI Regional Organizations” can be considered as a bridge between the two main principles of our portfolio because all activities lead both to channeling fluent relations with INTOSAI and to enhancing EUROSAI cooperation with other INTOSAI Regional Organizations.
In this regard, the Secretariat has taken part in many different activities, with the intention to channel and share knowledge with the regions, being the most important:

- **September 2022.** IDI Workshop on strategic management. Along with representatives of all IROs (INTOSAI Regional Organizations) a successful workshop was held in Oslo to prepare a Guidance Note of Strategic Management for INTOSAI Regional Organizations. The guide was finally published in March 2023.

- **December 2022.** Webinar of Covid-19 from EUROSAI to inform INTOSAI.

- **January 2023.** Announcement of the start of work on the INTOSAI Global Survey and the Global SAI Stocktaking Report 2023.

- **March 2023.** Catch-up meeting with CBC (Introduction of the Peer-to-Peer workstream new chairs & SAi PMF recent developments.)

- **April 2023.** The 2nd meeting of the Reference Group on Proactive Advocacy to SAI Independence organised by EUROSAI Presidency and IDI. Together with the Rapid Advocacy Mechanism, SIRAM (the specific tool designed by IDI to provide a timely and coordinated response to threats and breaches to the independence of Supreme Audit Institutions), it complements INTOSAI’s efforts by enabling a holistic and complete approach to advocacy on SAI independence. EUROSAI Secretariat attended the 2nd meeting of the Reference Group held in Prague, where EUROSAI members with open SIRAM cases updated on their situation, and brainstorming sessions and discussions were held on possible ways to improve SIRAM and how to position proactive advocacy in EUROSAI.

- Along the reporting period the Secretariat attended several meetings regarding the IDI initiatives: Facilitating Audit Impact (FAI) and Leveraging on Technological Advancement (LOTA), Equal Futures Audit Change makers (EFA) and Climate Change Adaptation Actions (CCAA).
B) ENHANCING EUROSAI COOPERATION WITH OTHER INTOSAI REGIONAL ORGANIZATIONS

There is a longstanding cooperation between EUROSAI and other INTOSAI Regional Organizations, mostly OLACEFS, ARABOSAI and ASOSAI, with whom EUROSAI has signed cooperation agreements in the past. Joint Conferences held between EUROSAI and each mentioned Regional Organization have been the main collaboration instrument used since 2000, having signed in 2018 bilateral Terms of Reference (ToR). The ToRs were agreed upon and officially signed on bilateral basis and include guidelines to ensure that Joint Conferences are enriching experiences offering the highest benefit to participants.

EUROSAI and ARABOSAI cooperation:

As everybody is aware, the VI EUROSAI-ARABOSAI Joint Conference (JC), which should have been hosted by SAI of Ukraine in Kiev, 17-19 May 2022, was cancelled due to the military invasion of the country by the Russian Federation.

EUROSAI GB approved a resolution that included:

- the cancellation of the JC;
- to thank SAI of Ukraine for its efforts so far;
- to declare open the possibility of other offers to host.

For that reason, a new call for candidacies to host the VI EUROSAI-ARABOSAI Joint Conference was launched on 28 September 2023, and reminded on 3 November 2023. At the time of this report no candidacies have been received for hosting the VI EUROSAI-ARABOSAI Joint Conference.

EUROSAI - ARABOSAI addendum was signed at INCOSAI 2022 in Rio de Janeiro (Brazil) on 10 November 2022. Two main areas of collaboration were identified:

- Sustainable Development Goals (SDGs)
- Information Technologies (IT) audits

Date 10 August 2022
The cooperation regarding IT audits was entrusted to the EUROSAI TWG and has already started.

With regard to the cooperation referred to the SDGs, the possible proposal to create a new dedicated TF on SDGs is under analysis.

**EUROSAI and ASOSAI cooperation:**

Regarding the organisation of the 4th ASOSAI-EUROSAI Joint Conference, on 21 April 2023, EUROSAI Secretariat received an e-mail correspondence from ASOSAI General Secretariat (China), regretting to inform that no ASOSAI member has volunteered, and proposing to move the conference to year 2024.

**EUROSAI and OLACEFS cooperation:**

The IX EUROSAI-OLACEFS Joint Conference was hosted by the SA of Hungary in 2021 as an online event. The following JC must be organized by the Secretariat of OLACEFS.

EUROSAI Secretariat attended the annual meeting in April 2023 of the CCC (CBC Spanish acronym) held in Ecuador and held an interactive workshop regarding the communication activities in our Regional Organisation.

**Implementation of cooperation with AFROSAI:**

EUROSAI and AFROSAI cooperation framework, which was designed to implement the MoU, was put into practice in different ways:

- Mutual exchange of lists of training events planned in both Regional Organisations for their knowledge and eventual participation. EUROSAI does not prepare its list of training events, so this form of cooperation has been interrupted.

- Financial support for the implementation of the cooperation activities between EUROSAI and AFROSAI, in which experts are involved, was agreed. The EUROSAI GB agreed on a financial scheme and the allocation of a maximum amount of 5,000 euros from chapter 2 of the 2022-2024 EUROSAI budget, being this allocation annually revised based on a report from the Portfolio holder.

Date 10 August 2022
**Cross-cutting issues**

- **Financing issues**: allocations for supporting the implementation of EUROSAl- AFROSAI cooperation framework.

- **Conferences** and **training events** with other Regional Organizations, such as the next EUROSAl-ARABOSAl and ASOSAl-EUROSAl Joint Conferences, fall not only under this portfolio, but also under the scope of SG1 objective 1.3 - “To facilitate the sharing of knowledge and experience within EUROSAl and with external stakeholders and partners”. Thus, close coordination with SG1 co-leaders and the Coordination Team (in charge of approving regular training events) must always be ensured.

- Cross-cutting issues regarding the **topics** may also exist, (the 6th EUROSAl- ARABOSAl JC would have been about “SAI’s auditing the effectiveness of climate change policy”, related with the Portfolio on Emerging issues and Forward Thinking, and the PG on Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View?) and thus, again, close coordination with the corresponding SG co-leaders, Portfolios and PGs leaders and the Coordination team must be ensured.

<table>
<thead>
<tr>
<th>No.</th>
<th>Objective(s)</th>
<th>Project/Initiative</th>
<th>Responsible parties</th>
<th>Results and outcomes</th>
<th>Overall status of the project/initiative</th>
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</table>
| ESP 2017-2024 Guiding principle 4. | “Identify, represent and advocate its members” | Support the EUROSAI Governing Board/Congress in promoting an enhanced cooperation with the INTOSAI and its Regional Organizations, by formulating proposals in | EUROSAl Secretariat (SAI of Spain)/ Coordination Team/EUROSAl representatives | • Secretariat attendance to CBC and IDC Steering Committees (Sep-22)  
• XXIV INCOSAI Congress. Report of EUROSAl activities. (Secretariat) | Permanent. Continuous progress |
| views and interests on subjects under development in INTOSAI” | line with SGs and ensuring appropriate representation in INTOSAI of EUROSAI interests | in the INTOSAI GB | • Report to the 76th INTOSAI GB  
• Attendance to the Triennial meeting of PSC |
| --- | --- | --- | --- |
| "**Foster dialogue** with all Regional Organizations in **INTOSAI fora meetings** to identify areas and topics of mutual interest" | EUROSAI Secretariat (SAI of Spain) & key players in EUROSAI (mostly SGs co-leaders) | • Sep 22. Preparations for the upcoming INCOSAI XXIV Nov 22  
• Addendum EUROSAI - ARABOSAI Rio de Janeiro (Nov 22)  
• CCC OLACEFS meeting (April 2023) | **Partially achieved:** Attendance to the Regional Organization meetings when invited and the tight EUROSAI agenda permitted |
| **Coordinate knowledge sharing and cooperation activities** on topics of mutual interest between bodies and actors of EUROSAI and their peers in the other INTOSAI Regional Organizations | EUROSAI Secretariat (SAI of Spain) & key players in EUROSAI | • Sept 22. IDI workshop Regional Guidance on Strategic Management.  
• IDI LOTA/EFA and CCAA initiatives  
• Continuous collaboration in distribution throughout | **Permanent.** Continuous progress. |
<table>
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<tr>
<th>ESP 2017-2024 Guiding principle 6.</th>
<th>&quot;Enhance its cooperation with other Regional Organizations of INTOSAI fostering</th>
<th>&quot;To support the organization of joint events with added value for participants, according to ToR approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI&quot;</th>
<th>EUROSAI of IDI initiatives.</th>
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<td>• CBC-EUROSAI catch-up meeting March 23</td>
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<td>• Annual meeting of CCC OLACEFS (Ecuador April 2023)</td>
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<td>• II meeting of Reference Group on Proactive Advocacy of SAI Independence (Prague April 2023)</td>
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<tr>
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<td>V\textsuperscript{1} EUROSAI ARABOSAI Joint Conference. <strong>Cancelled</strong></td>
<td>Not achieved.</td>
</tr>
<tr>
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<td></td>
<td>No candidacies received after reminders.</td>
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<tr>
<td></td>
<td></td>
<td>\textsuperscript{1}V ASOSAI-EUROSAI Joint Conference. Rescheduled to 2023. (No candidacies received form ASOAI Secretariat)</td>
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**Date 10 August 2022**
| different forms of knowledge sharing and cooperation” | “To launch practical cooperation with AFROSAI following the framework agreed with AFROSAI’s counterparts” | EUROSAI Secretariat (SAI of Spain) & key players in EUROSAI | Mutual exchange of lists of training events is not possible due to the interruption of the publication of those lists. Financial support for the implementation of the cooperation activities. | Pending |
### Activity plan for the next reporting period

- CBC annual meeting (19 to 23 June 2023)
- SCEI meeting -19h to 21t July 2023
- PSC Steering Committee (28 September 23) Luxembourg
- 77th meeting of INTOAI GB (20 to 21 November 2023, Vienna)

### Expectations towards EUROSAI GB and other EUROSAI members

| Expectations | Issues for the discussion:
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<tr>
<td>Feedback, input and views from the GB members upon consultations of issues related to EUROSAI relations with INTOSAI, its bodies and other Regional Organizations</td>
<td>More fluid communication among EUROSAI members regarding their participation in INTOSAI activities to avoid duplicities.</td>
</tr>
<tr>
<td>Engagement and active participation of EUROSAI members in Joint Conferences or other events or activities organized by other Regional Organizations or INTOSAI bodies</td>
<td>Rethinking of TORs with other Regional organizations in regard to the joint conferences. Great difficulties to find host candidates.</td>
</tr>
<tr>
<td>Collaboration of EUROSAI members in the implementation of the Framework of AFROSAI (availability of experts for trainings, inviting, when possible, to EUROSAI training events, ...)</td>
<td>Communication of resources (experts/training activities, etc.) that could be offered for the benefit of collaboration with AFROSAI</td>
</tr>
</tbody>
</table>

### Lead SAI(s): SAI of Spain

### Contact person(s):
- Pablo Rubio Rodríguez, EUROSAI Secretariat Officer ([pablo.rubio@tcu.es](mailto:pablo.rubio@tcu.es))
- Paloma de Carlos Lardies, EUROSAI Secretariat Officer ([paloma.carlos@tcu.es](mailto:paloma.carlos@tcu.es))