



EUROSAI STRATEGIC PLAN 2017-2023

REPORT ON THE OVERALL DEVELOPMENT OF THE ESP FOR THE PERIOD 2017-2018

Presidency

Turkey

Strategic Goal 1

Czech Republic

Germany

Strategic Goal 2

Poland

Sweden

MARCH 2018

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Report on the Overall Development of the ESP

Executive Summary

This report is the Annual Progress Report of the Strategic Goals aiming to highlight the overall implementation of the EUROSAI Strategic Plan (ESP) 2017-2023 and strategic issues to be addressed by the Governing Board.

In the scope of the implementation of the EUROSAI Strategic Plan 2017-2023, the first year was mainly dedicated to the following issues:

- Presidency (as the holder of the Governance & culture portfolio) created a Project Group (PG) on "Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework".
- GB mandated Coordination team (CT) to prepare Operational Plan (OP) in accordance with the guidance in the Memorandum
- CT prepared a draft template of portfolio proposals for the OP and gathered inputs.
- 1st meeting of the PG for the General Procedures and kick-off meeting of the CT were held in Antalya (27-29 September 2017)
- 1st Draft General Procedures and its annexes as well as planning and reporting templates for the OP were developed.
- 2nd Draft General Procedures was circulated to GB, non GB Co-leaders of Strategic Goals and WG and TF chairs for consultation.
- Kick-off meeting of SG1 with the Presidency, Secretariat, Co-leaders of SG2 and Chairs of WGs/TFs for developing the SG1 portfolio proposal was carried out in Potsdam, Germany (29-30 November 2017).

- CT gathered portfolio proposals (including the strategic goal related planning of the WGs/TFs) and created the 1st draft of the OP.
- Two videoconferences were held to finalize the OP; first was at the CT level and the second one was between the CT and the governance portfolio holders.
- Operational Plan and General Procedures were submitted to GB for comments.
- Project group for the Revision of EUROSAI Regulations was set up by the Secretariat in order to review the EUROSAI Financial Rules first and then Statutes and Standard procedures.
- Draft EFR was drafted and circulated within PG for comments; then circulated to GB for comments.

Cross-cutting Issues

- Training is relevant to both Strategic Goals.
- The promoting of Sustainable Development Goals related audits might have links to both goals.

Strategic Issues for Discussion and Expectations Towards GB

The first year implementation gives us the opportunity to identify some strategic issues which we believe are critical for the development of the Strategic Plan. These are mentioned below.

From the outlook of the OP, following strategic issues should be targeted at first instance for the successful implementation of the ESP;

- increasing the number of new projects/activities developed by the co-leaders or other individual members rather than existing projects of WG/TF's.
- encouraging the members to get more interested in EUROSAI activities.

- promoting the active engagement of the members and increasing the level of participation to the new projects.
- efficient marketing of possible projects lacking in volunteer SAIs.
- ensuring further compliance of planned results in OP with desired outcomes of the ESP.
- encouraging members to use and promote the EUROSAI database.

Progress report of the EUROSAI Strategic Goal 1 for 2017

Executive Summary

Co-leaders of EUROSAI Strategic Goal 1, the Supreme Audit Office of the Czech Republic and the Bundesrechnungshof met and set up their way of cooperation in August 2017. Both SAIs came up with ideas from the previous Strategic Plan that proved to be useful in the past and would be desirable to continue. Both SAIs also came up with new project ideas for which they already started to look for interested SAIs. In November 2017, the Bundesrechnungshof organised a meeting for all interested SAIs that would like to participate in the work of EUROSAI Strategic Goal 1. EUROSAI Strategic Plan 2017-2023 and possible projects under the auspices of SG1 were discussed and the outcomes are reported below. Co-leaders prepared an article on EUROSAI Strategic Goal to be included in the next EUROSAI Magazine. Co-leaders are currently working on updating their relevant parts on the EUROSAI website with an effort to make it more appealing.

Cross-cutting issues

Training – as it is relevant for both Strategic Goals but we believe the work connected to training described below can stay with this Strategic Goal as it is one of the projects that we follow from previous Strategic Plan.

Mandate and objectives for the reporting period

The year 2017 was a year of the Xth Congress that took place in Istanbul, Turkey and the new EUROSAI Strategic Plan 2017-2023 was approved there. Time after Congress was therefore used for getting acquainted with the Strategic Plan and new ways how the objectives of the Strategic Plan will be achieved.

No.	Objective(s)	Project (<i>title of the project</i>)	Responsible parties (<i>lead SAI(s)</i>)	Status and outcomes/Results	Deadline planned and achieved	Additional information
1	1.1 To promote audit-related cooperation by acting as a broker between members	Coordinated Audit of E-commerce	Czech SAI/ German SAI	The coordinated audit of e-commerce started in 2017 with audit planning and gathering of audit evidence. Joint report is planned for September 2018.	III Q 2018	
2	1.1 To promote audit-related cooperation by acting as a broker	Organise a seminar on cooperative audits in order to discuss	Czech SAI	Seminar on cooperative audits organised in Prague	Seminar has taken place on 14-15 November 2017	

	between members	and increase occurrence of cooperative audits and international cooperation – a project followed upon from the previous Strategic Plan of GT3				
3	1.2. To support the development of innovative audit approaches and methods making use of new technologies	Benchmarking Information Exchange Project (BIEP)	Czech SAI	Dissemination of information regarding the project at several meetings and some EUROSAI members joined the project. Established BIEP Extranet.	Continuous work	
4	1.2. To support the development of innovative audit approaches and methods making use of new technologies	Innovations in EUROSAI	German SAI	Continue the successful publication/dissemination of innovative approaches of the EUROSAI member SAIs	IV Q 2018	Project group being formed. Kind of publication t.b.d.
5	1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	Maintaining database of audits on the EUROSAI website	Czech SAI	There are 1459 audits at the EUROSAI database of audits at the moment (till 29 January 2018). A number of new countries started to add audits into the database. A large number of	Continuous work.	

				EUROSAI members continuously add audits into the database. Co-leaders market the database within their SAIs and externally through presentations and articles.		
6	1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	Maintaining database of products on the EUROSAI website	Czech SAI	A number of products added to the database. Prepared a list of products in the database in order to find out which links work or not and whether the inserted products are really relevant.	Continuous work	
7	1.3 To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	Training	Czech SAI	To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners. In order to strengthen this area, to avoid overlapping and map all EUROSAI training activities.	Continuous work	
Activity plan for the next reporting period						
<ul style="list-style-type: none"> • Regarding Project No. 3: Development of the BIEP Extranet and getting more EUROSAI members interested in participating in the Project. • Regarding Project No. 4: Discuss in which form “Innovations in EUROSAI” could be published in the future; collect innovative approaches of the EUROSAI 						

members and publish them.

- Regarding Project No. 5: Disseminate information on the EUROSAI database of audits, market it more, update and improve the webpages connected to the database. Constantly add and validate new audits into the database so it is updated and relevant and get new contributors from the EUROSAI member states. Prepare a presentation on the EUROSAI database of audits that can be used by all EUROSAI members.
- Regarding Project No. 6: Update the filters of the database of products and then correct information on already added products and add more new and relevant products. Work on the database of products needs to be intensified.
- Regarding Project No. 7: Update documents regarding Training.

Expectations towards EUROSAI GB and other EUROSAI members	Issues for discussion:
<ul style="list-style-type: none"> • Use and promote the EUROSAI database of audits. Get information on whether and how efficiently auditors use the database of audits. • Disseminate the information on work and projects of EUROSAI Strategic Goals within their institutions. Promote EUROSAI databases of audits and products. 	<ul style="list-style-type: none"> • Get information on whether and how efficiently auditors use the database of audits. • How to get more EUROSAI members interested in the work and actively engaged....

Lead SAI(s): Supreme Audit Office of the Czech Republic and Bundesrechnungshof

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Progress report of the EUROSAI Strategic Goal 2 for 2017

Executive Summary

Co-leaders of EUROSAI Strategic Goal 2, the Supreme Audit Institutions of the Poland Sweden met and set up their way of cooperation in September 2017. Both SAIs also came up with new project idea partially based on the input from the Marketplace of Ideas at the EUROSAI Congress and started to look for interested SAIs. In October 2017, a letter was sent as sent to all SAIs that had expressed interest in the work of SG2 during the Marketplace of Ideas at the Congress. Representatives of SG2 also participated in the meeting organized by Germany for SG1 where the leaders of Working Groups and Task Forces were represented. The Co-leaders of SG2 also prepared an article for EUROSAI Magazine to be published during the first half of 2018. The activities by Working Groups and Task Forces that falls within the area of Capacity Building are reported separately by the respective Working Group or Task Force.

Cross-cutting issues

The promoting of SDG related audits might have links to Goal 1.

Mandate and objectives for the reporting period

Since the adoption of the EUROSAI Strategic Plan SG2 has focused on establishing working procedures and preparing the operational plan. Since no projects has yet been decided by the Coordination Team and no operational plan has been approved by the Governing Board, only preparatory work for activities to start in 2018 has been taken.

In addition to the projects of the operational plan the Co-leaders for SG2 represents EUROSAI in the following INTOSAI fora:

- Professional Standards Committee – SAI of Sweden
- Capacity Building Committee – SAI of Poland
- Regional Forum for Capacity Building – SAI of Poland
- IDI-INTOSAI Regions Workshop – SAI of Poland

No.	Objective(s)	Project <i>(title of the project)</i>	Responsible parties <i>(lead SAI(s))</i>	Status and outcomes/Results	Deadline planned and achieved	Additional information
1	2.1. To facilitate and support needs-driven institutional capacity development initiatives					
2	2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations					
3	2.3. To promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements (IFPP) and contribute to its future development	Translation of the INTOSAI ISSAIs into Russian	Russian Federation (translator), EUROSAI Secretariat (Spain) as coordinator	ISSAIs translated into Russian	2018 and permanent	
4	2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors					
5	2.5. To voice EUROSAI members' common institutional interests					



within the wider INTOSAI community					
<u>Activity plan for the next reporting period</u>					
See the proposed operational plan					
<u>Expectations towards EUROSAI GB and other EUROSAI members</u>				<u>Issues for discussion:</u>	
<ul style="list-style-type: none"> Participate in and contribute to SG2 activities 				How do we reflect that projects can relate to several objectives?	
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