

EUROSAI Portfolio Holders' Operational Planning Framework

Objective(s) (of the Strategic Plan relating to the project)	Project (title of the project)	Responsible parties (lead SAI(s))	Planned	
			Results	Deadline
Strategic Goal 1:	Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation (SAI of Czech Republic & SAI of Germany)			
1.1. To promote audit-related cooperation by acting as a broker between members	Parallel audit on E-commerce	Czech Republic and Germany	1) Joint Report 2) Methodology shared with other EUROSAI member states	IIIQ 2018
	Complete the International coordinated audit on prevention and consequences elimination of floods	WGAFADC	Joint Report	IVQ 2019
	Complete the International coordinated audit on prevention and consequences elimination of earthquakes	WGAFADC	Joint Report	IVQ 2019
	Complete the International coordinated audit on waste management and utilization	WGAFADC	Joint Report	IVQ 2019
	Kick-off meeting on the International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit)	WGAFADC	Common position on cooperation of SAIs	IIQ 2018
	Complete the International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit)	WGAFADC	Joint Report	IVQ 2020
	Cooperative audit on Energy Efficiency in Public Buildings	WGEA	Joint Report	IVQ 2018
	Cooperative audit on Air Quality	WGEA	Joint Report	IVQ 2018
	Cooperative audit on Marine Protected Areas	WGEA	Joint Report	IVQ 2018
	Parallel audit on Data Protection (planned)	ITWG	Joint Report	IIQ 2018
	Disseminate guidelines to audit ethics/integrity and test guidelines in pilot audits	TFAE	Guidelines	IVQ 2020
	Initiate and conduct cooperative audits on municipality issues	TFMA	Audit Report	IIQ 2020
1.2. To support the development of innovative audit approaches and methods making use of new technologies	BIEP (Benchmarking Information Exchange Project)	Czech Republic	BIEP EXTRANET updated regularly	IVQ 2020
	Innovations in EUROSAI	Germany, France, Lithuania	Regular newsletter	IVQ 2018 (first newsletter)
	Conduct seminars on topical issues for the members of the WG	WGAFADC	Seminar	IQ 2019
	Implement initiatives to encourage the SAI's role in promoting integrity in the public sector and in including ethics as an element of the audit process	TFAE	TFAE working plan has been implemented	IVQ 2020
	Identify the scope of data use in EUROSAI member states and find best practice models in the field of audit methodology and data analysis	TFMA	Survey report, information for peer learning	IIQ 2018
	Analyze methodologies used in different EUROSAI member SAIs in audits of municipalities	TFMA	Identified areas where the recommendations and guidelines on municipality audit could be useful	IVQ 2018

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1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	EUROSAI Database on audits	Czech Republic	Database updated regularly and working on improvements	IVQ 2020
	EUROSAI Database on products	Czech Republic	Database updated regularly and working on improvements	IVQ 2020
	EUROSAI Database on surveys	Portugal	Database updated regularly and working on improvements	IVQ 2020
	Managing of Training	Czech Republic	Information on training activities updated regularly, supporting the organisers of training events	IVQ 2020
	Further develop and promote the IDI/KSC communication and e-learning platform - SG1	Portugal & Spain (technical support), Czech Republic (marketing)	Platform is used by EUROSAI WG/TF and members	IIQ 2020
	Hackathon	Czech Republic (France, Netherlands)	Organisation of an international hackathon	IIQ 2020
	Exchange of experience with AFROSAI e.g. on SDGs (Knowledge sharing event)	Portugal	Knowledge sharing event has taken place	IIQ 2019
	YES Conference 2019	UK	Conference has taken place	IIQ 2019
	Create of electronic information edition of the WG	WGAFADC	Electronic information edition	TBC
	Update the sub-portal of the EUROSAI WG on the web portal of the Accounting Chamber of Ukraine	WGAFADC	Update of sub-portal	IVQ 2018
	The CUBE	ITWG	Analytical online database of audit reports	IVQ 2020
	Continue to raise awareness on the importance of ethics as a pillar of SAIs, e.g. by publishing articles/papers on ethics related issues	TFAE	Articles and papers have been published	IVQ 2020
	Monitor and update the list of SAIs' ethical frameworks and practices and also their ethics' related audit initiatives	TFAE	Survey and analysis is updated	IVQ 2020
	Follow/support work of IDI, other regional organisations, OECD and other partners as concerns ethics related issues	TFAE	Participation in each other's initiatives is undertaken	IVQ 2020
	Organize seminars on relevant topics on municipality audit	TFMA	Seminars on Municipality Audit	IVQ 2020
	Organize expert meetings on the basis of members' needs on municipaly audit	TFMA	Expert meetings	IVQ 2020
	Create and manage the EUROSAI TFMA website	TFMA	The webpage	IVQ 2020
	Create and manage EUROSAI TFMA web forum	TFMA	The web forum	IVQ 2020
	Publish TFMA newsletters annually	TFMA	Annual newsletters	IVQ 2020
	Facilitate communication between EUROSAI TFMA and EURORAI	TFMA	Sharing of knowledge and experience	IVQ 2020
	Prepare an overview about municipal external audit system in each country of TFMA members	TFMA	The overview of external municipal audit models in TFMA countries	IIIQ 2018
	Carry out an analysis of existing external audit systems	TFMA	Comparative study	IVQ 2019
1.1. To promote audit-related cooperation by acting as a broker between members	An increase in cooperative audits, 'cross-marketing' and joint audit-related initiatives, especilly on audits of topics of common and current interest	Volunteers welcome	t.b.d. (increase in cooperative audits, a web forum/ a matchmaking forum)	
1.2. To support the development of innovative audit approaches and methods making use of new technologies	New 'state of art approaches' - eg. data analysis	Volunteers welcome	t.b.d.	
1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	promotion of IT platforms to share knowledge, allow cooperative work, encourage informal networking and hold virtual meetings	Volunteers welcome	t.b.d.	

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Strategic Goal 2:	Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional development (SAI of Poland & SAI of Sweden)			
Overall SG2	EUROSAI members capacity development needs analysis	Poland	Identification of capacity development needs of European SAIs and public auditing in Europe	IVQ 2020
2.1. To facilitate and support needs-driven institutional capacity development initiatives	Enhanced capacity for peer-to-peer support	Sweden	Enhanced capacity to provide peer-to-peer support and an improved network among providers of long term peer-to-peer support to enable knowledge sharing	IVQ 2018
	E-course in Performance Auditing (PA)	Sweden as promotor and ECA (as provider of the course) and Portugal and EUROSAI Secretariat (Spain) as technical supporters	Relevant e-learning courses available to EUROSAI members	IVQ 2018
	EUROSAI internship and secondment programme	Poland	Enhanced EUROSAI capacity to provide professional development of European auditors	IVQ 2018
	Massive Open Online Course (MOOC) on Auditing Water Issues	WGEA	Provision of introductory knowledge necessary for auditing water issues and presents experience of SAIs on water audits	IVQ 2018
	Continue to raise awareness on the importance of ethics as a pillar of SAIs	TFAE	1) Training model finalised and tested; 2) Materials for raising awareness prepared; 3) Guidelines on how to implement ISSAI 30 disseminated and translated	IVQ 2020
	Support European SAIs in implementing ethics control systems	TFAE	1) Provision of coaching services; 2) Guidance and control and evaluation tools completed; 3) Ethics self-assessment promoted; 4) Instruments and guidelines reviewed in terms of their consistency with the ethics management principles	IVQ 2020
	Monitor SAIs' ethical frameworks and practices as a tool for improvement	TFAE	1) List of SAIs' ethics frameworks and practices updated; 2) EUROSAI self-assessment on implementation of ISSAI 30	IVQ 2019
	Follow/support work of IDI, other regional organisations, OECD and other partners in the area of ethics and integrity	TFAE	Liaison and support other partners' work	IVQ 2020
	Disseminate guidelines to audit ethics/integrity	TFAE	Provision of assistance to SAIs in implementing guidelines and liaison and support other partners' work	IVQ 2020
	Professional Training: 1. The CUBE's Workshop 2. The IT Audit Active Manual Workshop 3. The ITSA/ITASA Workshop	ITWG	IT Potential in SAIs enhanced and provision of assistance to SAIs in implementing guidelines	IVQ 2020
	Sharing knowledge and best practices via the CUBE - Control Space for e-Government Audit project	ITWG	IT potential in SAIs enhanced	IVQ 2020
	The accumulation of SAIs' knowledge on the issues of prevention and consequences elimination of disasters, standardization of the terminology used in conducting audits	WGAFADC	1) Updated Glossary of Disaster-Related Terms; 2) Updated knowledge base on the prevention and consequences elimination of disasters	IVQ 2020

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2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	The role of SAIs in spreading Integrity Culture	Hungary/TFAE	Established bilateral or multilateral cooperation to learn about integrity solutions of partner SAIs	IVQ 2018
	Social utilisation and transparency of public sector audits	Hungary	Possibilities for improvement of implementations of ISSAI 12 and 20 as well as use of SAIs' activities identified	IVQ 2018
	IT Self-assessment (ITSA)	ITWG	Increased number of ITSA	IVQ 2020
	Rollout of ITSAs and ITASAs into other regions	ITWG	ITSA and ITASA promoted in other regions	IVQ 2020
	IT Audit Self-Assessment (ITASA)	ITWG	Increased number of ITASA	IVQ 2020
2.3. To promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements (IFPP) and contribute to its future development	Virtual Community on Professional Standards	Sweden	Increased knowledge of the INTOSAI Framework for Professional Pronouncement (IFPP) and strengthened ability among EUROSAI members to apply and implement IFPP	IVQ 2020
	Translation of the INTOSAI ISSAIs into Russian	Russian Federation (translator), EUROSAI Secretariat (Spain) as coordinator	ISSAIs translated into Russian	Permanent
	Support IT related Standards and Guidelines	ITWG	EUROSAI contribution in IT related standards and guidelines	IVQ 2020
	Raising awareness of the SAIs about the use and implementation of ISSAI 5500-5599 "Guidelines for auditing disaster-related aid"	WGAFADC	Seminars on the most topical issues of the practice of implementation of ISSAI 5500-5599 "Guidelines for auditing disaster-related aid"	IVQ 2020
2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	Promotion of SDGs audit in Europe	Poland	Increased involvement of EUROSAI in SDGs implementation	to agree with SG1
	The follow-up of Sustainable Development Goals, in particular Goal 11 "Make cities inclusive, safe, resilient and sustainable"	WGAFADC	1) Development of indicators for the follow-up of the SDGs in the area of prevention and consequences elimination of disasters; 2) Report on EUROSAI members' efforts aimed at implementing the 2030 Agenda in the field of the WG's activities	IVQ 2020
	Conducting the international audit on the implementation of the UN 2030 Agenda within the scope of the WG's activities	WGAFADC	International audits and joint initiatives on the implementation of the 2030 Agenda	IVQ 2020
2.5. To voice EUROSAI members' common institutional interests within the wider INTOSAI community	EUROSAI interaction and feedback towards main INTOSAI bodies (INTOSAI Secretariat, Congress, GB, IDI etc)	EUROSAI Presidency and Secretariat (Spain) and EUROSAI leaders (on topical issues)	EUROSAI has an impact on INTOSAI global initiatives	IVQ 2020
	EUROSAI liason with INTOSAI Committees -PSC, KSC, CBC- and WG/TF	SG1 & SG2 co-leaders, Sweden (PSC), WG/TF and EUROSAI Presidency and Secretariat when needed		
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Establish links and initiatives with INTOSAI Subcommittee on peer reviews	Volunteers welcome	t.b.d.	
	Develop implementation plan for SAI PMF	Volunteers welcome	Increased number of SAI PMF conducted in the region	IIQ 2019
Please note that:	* Projects written in blue represent the activities of EUROSAI WGs&TFs related with SG1&SG2 * Projects written in red represent the possible projects seeking for volunteer leader(s)/participant(s)			

GB Governance Portfolios:

Overall Governance and Culture (SAI of Turkey)

Objective(s) (of the Strategic Plan relating to the project)	Project (title of the project)	Responsible parties (lead SAI(s))	Planned	
			Results	Deadline
To review, revise and where necessary draft the main EUROSAT Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAT foreseen in the ESP 2017-2023	Project Group on "Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework"	EUROSAT President (Turkey) as leader and Czech Republic, Poland, Germany, Sweden, EUROSAT Secretariat (Spain), Portugal as participants.	1. Preparation of the General Procedures for the Implementation of ESP. 2. Annexes of General Procedures. 3. Any other documents deemed necessary.	IQ 2018
To review, revise and where necessary draft the main EUROSAT Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAT foreseen in the ESP 2017-2023	Project Group on "EUROSAT Regulations"	EUROSAT Secretariat (Spain) as the leader and Austria, Czech Republic, Finland, Portugal, EUROSAT President (Turkey) as participants	The PG aims to review and modify the following main EUROSAT Regulation; 1. EUROSAT Statutes. 2. EUROSAT Standard Procedures. 3. EUROSAT Financial Rules.	IIQ 2020
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 GB members	Creation of an enabling environment within GB to focus more on the strategic issues and facilitate the decision-making mechanism	CT members, EUROSAT Secretariat (Spain) and Guests	1) Discussion paper and surveys distributed during the GBs to foster discussions on strategic and emerging issues. 2) Organization of the Coordination Team meetings at presidential level in person before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues 3) Circulating of surveys following the GB to gather feedback and for the constant improvement of GB meetings (and Congress).	IIQ 2020
To coordinate and monitor on a regular basis the execution of the EUROSAT Operational Plan	<ul style="list-style-type: none"> Regular monitoring and reviewing of the EUROSAT Operational Plan Functioning of a more simplified and effective reporting system which highlights the fundamental strategic issues and respective possible actions to be addressed. 	CT members, EUROSAT Secretariat (Spain) and Guests	1) Progress on the implementation of the Strategic Plan is followed closely. 2) Overlap between different implementing bodies is minimised and synergies are maximised. 3) EUROSAT is able to respond more quickly, effectively and with agility to new developments.	IIQ 2020
Taking into account the diversity of the region, to foster the inclusiveness of EUROSAT through reaching out to all members	Project Group aiming at encouraging active membership and more participatory environment	EUROSAT President (Turkey) as leader and volunteer SAIs	1) Initiatives, questionnaires prepared, an assessment report drafted to reveal the barriers/ challenges and propose the necessary actions for GB 2) Increased member participation and extension of the value of EUROSAT's activities among its members and other stakeholders through enhanced communications	IIQ 2019

Communications (SAI of Latvia)				
Objective(s) (of the Strategic Plan relating to the project)	Project (title of the project)	Responsible parties (lead SAI(s))	Planned	
			Results	Deadline
European SAIs recognize EUROSAI as a promoter of their interests and support in their work	RE-DEVELOPMENT OF EUROSAI COMMUNICATION FRAMEWORK * introducing more detailed communication: - policies - forms and tools (social media, newsletters...) - frequency - responsibilities (among key players, of WG, concerning EUROSAI events etc.) (use of EUROSAI logo, provision of information)	Latvia	Restructured EUROSAI COMMUNICATION FRAMEWORK in place according to the new communication developments, including relevant details on the policies of different forms and tools, frequency needs, responsibilities.	IVQ 2019
	INNOVATIONS IN EUROSAI's COMMUNICATION to ENHANCE VISIBILITY & ACCESSIBILITY OF EUROSAI * analysis of members' needs and goals for target audiences *introduction of new initiatives (social networks as an option)	Latvia	Higher awareness and/or wider accessibility of EUROSAI and its products through enhanced communication with its members and external target audiences.	IQ 2019
Relations with non-SAI stakeholders (SAI of the Netherlands)				
Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation	In dialogue with non-SAI stakeholders explaining the tasks of SAIs, EUROSAI and building a mutual beneficial working relation	Netherlands	A greater understanding of and for SAIs and SAI's work in the non-SAI world	IIQ 2020
1.2. To support the development of innovative audit approaches and methods making use of new technologies	In cooperation with other GB members, in particular portfolioholder Forward thinking and Emerging issues, identify organisations and relevant non SAI stakeholders that can support SAIs in innovative audit approaches	Netherlands, Finland, other GB members	information provided to EUROSAI GB and members on relevant organisations, including list and recommendations on how to proceed	IIQ 2020
1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	To identify relevant strategic themes for EUROSAI as an organisation and EUROSAI members for possible cooperation with non-SAI stakeholders	Netherlands, other EUROSAI members (especially TF and WG chairs)	Strategic themes proposal to the GB, followed by GB decision	IQ 2018
	Engage with stakeholders to build a relationship of mutual benefit, for example through at least one EUROSAI wide activity with non-SAI stakeholders	Netherlands, other EUROSAI members	one EUROSAI wide exchange activity with non-SAI stakeholders	IIQ 2020
	Provide an agile framework for EUROSAI stakeholdermanagement and apply it	Netherlands, (EUROSAI Secretariat Spain)	practical framework for stakeholder management	IIQ 2020
	Within that framework the portfolioholder will act as broker between EUROSAI, member SAIs and non-SAI stakeholders	Netherlands, EUROSAI President (Turkey), EUROSAI Secretariat (Spain), GB members, SG co-leaders, TF and WG chairs	number of engagements for EUROSAI actors set up	IIQ 2020
	The framework for EUROSAI stakeholdermanagement will provide EUROSAI members with relevant organisations that can assist in institutional capacity building (adding to objective 2.1)	Netherlands	dedicated section of the practical framework for stakeholder management	IIQ 2020
2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations	Make use of experiences of non-SAI organisations	Netherlands, other EUROSAI members	regular information sharing on useful evaluations and tools	IIQ 2020
2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors	To facilitate a dialogue with various non-SAI stakeholders on the development of the professional standards, aimed at gathering information on relevant issues and promotion of EUROSAI	Netherlands, other EUROSAI members	setting up meetings and providing feedback to the SG co-leaders, GB and members	IIQ 2020

Relations with other INTOSAI regional organizations (SAI of Spain)

Objective(s) (of the Strategic Plan relating to the project)	Project (title of the project)	Responsible parties (lead SAI(s))	Planned	
			Results	Deadline
Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation	In collaboration with possible non-SAI stakeholders being an advocate for SAI's needs and development on key issues, such as independence and integrity	Netherlands, EUROSAI President (Turkey), EUROSAI Secretariat (Spain)	need-driven identification of possible non-SAI stakeholders to assist SAI's in their development	IIQ 2020
1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners (INTOSAI Regional Organizations)	Support the Governing Board in promoting an enhanced cooperation with the INTOSAI Regions (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant), by formulating proposals in line, mostly, with the strategic goal 1 of the EUROSAI Strategic Plan 2017-2023.	EUROSAI Secretariat (Spain) /Coordination Team	Information and Proposals and from the Secretariat (in consultation with the Coordination Team) to the GB, either for approval (at EUROSAI meetings/by written procedure) or for information)	Permanent
	Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest	EUROSAI Secretariat (Spain) /leaders of G6	Promote the inclusion of a region-to-region practical knowledge sharing session in the agenda of the INTOSAI-Regions Coordination Platform.	IQ 2018
			Chair and coordinate the first of such sessions, setting the tone for future sessions.	IIQ2018
			Meetings attended and discussions held and results and info shared with EUROSAI counterparts	2018-2020
	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 a)by channeling them to the appropriate responsables in EUROSAI b) by facilitating the exchange of materials, products, experts, sharing list of experts; giving access to databases; offering, when possible, some seats in training events, seminars, conferences and joint events.	a) EUROSAI Secretariat (Spain) b) EUROSAI Secretariat (Spain) with the cooperation of key players in EUROSAI (goal leaders and WGs/TF)	Effective cooperation Links established/ connections made and fully working	Permanent
			Exchanges of materials, lists, dbs etc facilitated	Permanent
	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	EUROSAI Secretariat (Spain)	ToRs for the organisation of Joint Events signed with OLACEFS, ASOSAI and ARABOSAI Joint Conferences organized following the ToR	IVQ2018 2019-2020
To launch practical cooperation with AFROSAI following the framework agreed with AFROSAI's counterparts	EUROSAI Secretariat (Spain) EUROSAI Secretariat (Spain) & key players in EUROSAI (goal leaders and WGs/TF)	EUROSAI-AFROSAI framework in place Activities contained in the framework are developed	IVQ2018 2018-2020	

Forward thinking and emerging issues (SAI of Finland)

Objective(s) (of the Strategic Plan relating to the project)	Project (title of the project)	Responsible parties (lead SAI(s))	Planned	
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1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners	To highlight and disseminate up-to-date information to the EUROSAI Members on Emerging Issues	SAI Finland (GB and SAls volunteering)	<ul style="list-style-type: none"> * To highlight emerging issues, produce and distribute information of the issues (to be defined whether via newsletter or EUROSAI website) * Follow-up and monitoring of the audit field; including the analysis related to the operational environment of the SAls and relevant stakeholders * To contribute to the strategical planning work of the Governing Board and EUROSAI as a whole by raising awareness and to highlight up-coming issues and at the same time to support discussion of the goals of EUROSAI - forward thinking aspect * Interaction related to the emerging issues among EUROSAI society when and where appropriate 	Yearly report on monitoring results to the Governing Board
	Preparations for the EUROSAI Congress workshop (Workshop in 2019 in Finland)	Finland, volunteering SAls, possible external invitees	<ul style="list-style-type: none"> * To highlight emerging issues, produce and distribute information of the issues *Engage other SAls 	IIIQ 2019
	A workshop in the next EUROSAI Congress	Finland, volunteering SAls, possible external invitees	<ul style="list-style-type: none"> * To highlight emerging issues, produce and distribute information of the issues 	EUROSAI Congress
	Cooperation with INTOSAI Supervisory Committee on Emerging Issues	EUROSAI Secretariat (Spain), Finland	<ul style="list-style-type: none"> * To closely cooperate with the Secretariat (EUROSAI representative) related to the work of INTOSAI Supervisory Committee on Emerging Issues, share EUROSAI views and use synergy 	Permanent