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## EUROSAI Strategic Plan 2011-2017

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### GOAL TEAM 4's

Draft report to  
EUROSAI Congress  
and  
Governing Board  
(2011-2017)

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May 2017

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*Goal Team Chair:*

**EUROSAI Presidency-SAI of Portugal (2011 – 2014)**

**EUROSAI Presidency-SAI of The Netherlands (2014 – 2017)**

*Goal Team Members:*

**The Netherlands, Incoming EUROSAI Presidency (2011 – 2014)**

**Turkey, Incoming EUROSAI Presidency (2014 – 2017)**

**Poland, Outgoing EUROSAI Presidency (2011 – 2017)**

**Portugal, Outgoing EUROSAI Presidency (2014 – 2017)**

**Spain, EUROSAI Secretariat**

**France, Chair of Goal Team 1 (2011 – 2014)**

**Hungary, Chair of Goal Team 1 (2014 – 2017)**

**Germany, Chair of Goal Team 2**

**Czech Republic, Chair of Goal Team 3**

*Invited Experts:*

**Denmark (2011 – 2014)**

**United Kingdom**

**INTOSAI Strategic Planning Director**

**Poland (2014 – 2017)**

*Date of approval by Goal Team: 04-05-2017*

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## **Contents**

<b>Decisions required from the GB</b>	<b>p. 4</b>
<b>I. Executive summary</b>	<b>p. 5</b>
<b>Main results achieved</b>	<b>p. 6</b>
<b>Conclusions &amp; Recommendations</b>	<b>p. 8</b>
<b>Cross-cutting information 2011-2017</b>	<b>p. 9</b>
<b>II. Progress Report</b>	<b>p.12</b>

### **Annexes to the Report of Goal Team Four (2011-2017)**

<b>Annex I:</b>	<b>The design and development of the Strategic Plan 2017-2023</b>
<b>Annex II:</b>	<b>Report on feedback and follow-up of EUROSAT training events organised in reporting period 01/2016 – 01/2017</b>

# EUROSAI Goal Team 4's 6<sup>th</sup> Report

Reporting period: June 2011 – May 2017

## Decisions required

In order to conclude the strategic period 2011-2017, the following decisions are required from the Governing Board and the X Congress:

For endorsement of the X Congress (submit the following documents)

- Draft of EUROSAI Strategic Plan 2017-2023 (approved by the GB by written procedure on 2 May 2017)
- Draft Resolution to the X Congress (approved by the GB by written procedure on 2 May 2017)

For approval of the Governing Board.

- Proposal of dissolution of Goal Team 4 for X Congress approval
- Funding requests received in 2017
- List of training events to be organized (included in this report)
- Draft Terms of Reference for the Magazine's Editorial Board
- Draft Resolution for staff –secondments at the EUROSAI Secretariat

For acknowledgement

- Memorandum on enhanced EUROSAI structure and governance (approved by the GB by written procedure on 2 May 2017)
- Proposal for the amendment of the EFR (transitional provision) for the 48 GB meeting' approval
- Goal Team 4 report (2011-2017)
- Goal Team 4 overall progress report (2011-2017)
- Partial execution of the independent evaluation of EUROSAI entrusted to GT4. Phase I: the self-assessment was successfully carried out. Self-assessment report, external scan and management summary disseminated. Phase II, independent external evaluation, the Governing Board recommended it being performed in the context of the mid-term review of the Strategic Plan 2017-2023.

The following **documents** are submitted to the Governing Board:

- EUROSAI Strategic Plan 2017-2023
- Memorandum on Enhanced EUROSAI Structure and Governance 2017-2023
- Draft Resolution to the X Congress
- Funding requests received in 2017
- Draft Terms of Reference for the Magazine's Editorial Board
- Draft Resolution for staff –secondments at the EUROSAI Secretariat
- Goal Team 4 report (2011-2017)
- Amendment of the EFR

**Date:** 1 May 2017

**Contact person:** Ethem Ileri/ The Netherlands

## I. EXECUTIVE SUMMARY

### Strategic Goal

#### **4: GOVERNANCE AND COMMUNICATION**

Manage EUROSAI in accordance with the principles of good governance and effective communication.

#### **GT 4 Task Groups (TG):**

From 2011-2014, the GT4 TGs were assembled as follows:

	<b>Areas</b>	<b>Lead SAI</b>	<b>Other TG Members</b>
<b>TG1</b>	Planning and Reporting	GT4 Chair: Portugal	Netherlands, Spain, United Kingdom, IPD/IDSP
<b>TG2</b>	Liaison and good practices	Poland	France, Germany, Czech Republic
<b>TG3</b>	Training issues	Czech Republic	Portugal, France, Spain
<b>TG4</b>	Funding issues	Spain	Portugal, France, Germany, Czech Republic, UK
<b>TG5</b>	Communication and Sustainability	Netherlands Poland	Spain
<b>TG6</b>	EUROSAI website	Spain	Netherlands, Czech Republic, Portugal, Denmark, INTOSAI Secretariat

From 2014 – 2017 the GT4 TGs have changed accordingly:

	<b>Areas</b>	<b>TG Members</b>
<b>TG1</b>	Task Group on Strategy	Presidency, Secretary General, Turkey, Portugal, invited GT4 experts (INTOSAI Director Strategic Planning and United Kingdom) with the involvement of a wider group of SAI colleagues and other stakeholders
<b>TG2</b>	Task Group on Sustainability	Presidency, Secretary General, Turkey and chair of Goal Team 3 (the Czech Republic)
<b>TG3</b>	Task Group on Training Issues	chair of Goal Team 3 (the Czech Republic), Secretary General, chair of Goal Team 2 (Germany) and Portugal
<b>TG4</b>	Task Group on Communication	Presidency, Secretary General, chair of Goal Team 1 (Hungary) and chair of Goal Team 3 (the Czech Republic)

## **Main results achieved**

Goal Team 4 had an ambitious programme aimed at ensuring the successful implementation of the first ever EUROSAI Strategic Plan and further enhancing the governance and communications of the organisation. Much was achieved and lessons were learned along the way. The main results are summarised below, starting with the final year and subsequently the previous years are dealt with.

### **The final year - 2016-2017:**

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

- The Independent evaluation of the EUROSAI Governance and Modus operandi entrusted to GT4 by the GB was successfully carried out in phase I. As results from this phase two reports - an external scan of similar organisations and an analysis of the self-assessment conducted amongst EUROSAI members - were delivered, discussed and approved by the Governing Board. The reports were – together with a management summary - distributed to EUROSAI members. The reports provided valuable input into the drafting of the new EUROSAI Strategic Plan and the development of the Memorandum on governance enhancements.
- The 44<sup>th</sup> GB meeting in Luxembourg discussed the representation of EUROSAI within the INTOSAI GB. It was confirmed that the EUROSAI representatives should speak on behalf of the EUROSAI community rather than their national SAI. This requires good coordination between the EUROSAI members on the INTOSAI GB and the EUROSAI GB in advance of the meeting, and accountability arrangements for follow-up.
- In the run-up to and during the INCOSAI Congress in Abu Dhabi in December 2016, EUROSAI responded as a regional organisation to requests for regional inputs to the Strategic Plan and to the Congress themes – 1) the SAI response to the UN SDG's and 2) Professionalization. During the congress meetings were held with representatives of the other regional organisations to further the bilateral and multilateral exchange of experiences.

#### **4.2 Strengthen EUROSAI's capacity to achieve its strategic goals**

- The main focus of GT4's work in this period was the development of the new EUROSAI Strategic Plan 2017-2023, which was endorsed by the Governing Board in February 2017 at an extraordinary meeting held in Moldova. Subsequently the draft Strategic Plan was disseminated amongst EUROSAI members for comments. A Memorandum on Enhanced Governance and Modus Operandi, going into further detail on the enhancements proposed in the Strategic Plan, was also approved by the GB and circulated for information amongst the EUROSAI members. The latter will provide guidance to the new GB on the operationalisation of the Strategic Plan after its approval by the Congress. See Annex 1 for the report of the design and development of the Strategic Plan 2017-2023. In this regard, a Resolution for the X Congress's approval was drafted and a proposal to amend the EFR, in what concerns the process of applying and granting financial subsidies, was also elaborated.

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

- A proposal with recommendations on the EUROSAT Magazine's improvement and promotion, based on the results of a survey, was delivered to and approved by the Governing Board. The new concept and other recommendations of the EUROSAT Magazine are being implemented. A draft for a Terms of Reference of the Editorial Board of the Magazine was elaborated for GB approval.
- The KSC-IDI Community portal was tested and IT colleagues from the SAIs of Portugal and Spain were trained by IDI to assist with video-conference, forums, blogs, e-learning and other functionalities
- The use of video-conferencing was further promoted through a GT4 meeting convened on 6 February 2017, organized by the Presidency, and on April 6, 2017 when a meeting of the Governing Board was held by videoconference, organized by the Secretariat, for the first time.

#### **Previous years:**

#### **4.1 Ensure that EUROSAT has an organisational structure that best supports the achievement of the strategic goals**

- A fact sheet with basic information about organizing training events (including financial issues) was published for use by EUROSAT members. A Practical Guide for organising EUROSAT training events was regularly updated. Lists of EUROSAT training events and EUROSAT experts were created and regularly updated. Some of the experts were included in the INTOSAT database of training experts and specialists. GT4 reported to the Governing Board on feedback and follow-up on EUROSAT training events, provided an overview of the financial applications for Governing Board approval and regularly updated the training part of the EUROSAT website.
- Planning, monitoring and reporting requirements (PMRR) were defined and implemented and support was given to the other Goal Teams. Progress reports on the implementation of the SP were presented to the Governing Board and cross-cutting issues affecting the delivery of all Goal Team activities were regularly identified, addressed and monitored. Examples include the use of electronic communication tools, training coordination mechanisms, cooperation issues, surveys, databases and funding.
- EUROSAT's 'voice' has been enhanced within INTOSAT notably by contributing in the following fields: ISSAI due process, implementation and review of ISSAI 30, drafting of ISSAI 5510, 5520 and 5540, providing comments to ISSAI 100, 200, 300 and 400, preparation of IDI's IT Audit guidance and training; and contributing to the INTOSAT Strategic Planning Task Force.

#### **4.2 Strengthen EUROSAT's capacity to achieve its strategic goals**

- The EUROSAT Financial Rules were compiled and approved for the strategic period 2011-2017. A proposal for financing projects from the EUROSAT Welfare Fund was submitted to the Governing Board. Criteria for assessing financial requests were developed and the EUROSAT Financial Rules were amended accordingly and submitted to the Governing Board for approval. For the next strategic period 2017-2023, a proposal is being developed.

#### **4.3 Fostering effective internal and external communication to promote the accomplishment of EUROSAT's strategic goals**

- A communication platform (Pleio) introduced by the Netherlands Court of Audit was chosen to be tested as a tool to enhance the peer communication between SAIs' staff. Following testing, it was eventually decided to go forward with a different platform, namely the Blackboard also used by IDI. This has been tested by the Taskforce on Audits and Ethics and will be further explored in the future.
- A global internal and external communication framework for EUROSAI was adopted by the 2014 Congress. Moreover, the EUROSAI Website was redesigned, updated and launched in the five EUROSAI official languages. For more achievements and conclusions regarding the 1<sup>st</sup> period 2011-2014, the Mid-Term Review Report (2014) can be consulted.
- The concept of an event especially for young auditors aged 35 and under, contributing innovative ideas to EUROSAI's work and developing an active network of young colleagues across the EUROSAI membership was successfully implemented in the period 2013 – 2017. The first YES! (Young EUROSAI Conference) was held in Rotterdam to provide input for the 2014 EUROSAI congress in The Hague, the second was hosted by the SAI of Israel in Jerusalem in 2015 and the third is planned for Tallinn, Estonia in September 2017.

## Conclusions & Recommendations

The focus of GT4 was on "Governance and Communication". It was intended to create a network to align EUROSAI's organisation and operations in their entirety with the strategic goals, in the best possible manner, and to provide coordinated support to the Governing Board in the areas of management, training and reporting. The Goal Team's overarching task was to assess the ability of EUROSAI to achieve its strategic goals and make recommendations for improvements where appropriate. This included ensuring the economy, efficiency and effectiveness of operations and operating within budget. Among other things, GT4 was successful in executing a detailed self-assessment and comparative analysis of similar international organisations, realizing the new Strategic Plan 2017-2023 and developing proposals for the further enhancement of the governance and modus operandi of EUROSAI.

Based on the results from the strategic period 2011-2017 and the discussion during the GT4 meeting on 19-20 April 2017 in The Hague, the following recommendations are made:

- **Coordination of initiatives:** Remain alert to the risk of overlap between different implementing bodies. In the new EUROSAI Strategic Period, the Coordination Team and the Governing Board as a whole, have a responsibility to encourage synergies between initiatives and avoid unnecessary overlap, in a timely manner.
- **Flexibility:** Successful options for flexible working, such as in smaller project groups or via video-conference or via e-surveys, should be kept and developed further.
- **Cooperation:** EUROSAI should continue to cooperate with INTOSAI and its relevant bodies, with the other regional organisation and seek to further develop links with other relevant external stakeholders. Flexibility and a focus on EUROSAI member priorities are key issues here.
- **Planning and Reporting:** The current Planning, Monitoring and Reporting Requirements (PMRR) are disproportionately time-consuming and elaborate, and do not provide enough information on the impact and relevance of activities. It is recommended that the reporting procedures be revised and simplified, whilst doing justice to transparency and aiming for an attractive, user-friendly format. Accountability and reporting should be focussed on outcomes

rather than processes or products, and on the added value created for EUROSAI members and/or public sector auditing.

- **Operational Plan:** The aforementioned recommendations also apply to the Operational Plan (OP) of the Strategic Period 2017-2023. By simplifying the OP, more transparency and synergy between the OP and the reporting procedure will be achieved. Moreover, by stressing the link between activities and their expected results, work will be more focused.
- **Communications:** In the area of communications, attention needs to be maintained for the different platforms (e.g. editorial platform, EUROSAI Magazine), as well as updating the website. In addition, internal communications deserve more attention in the coming period.
- **Valuable legacy:** Products successfully developed in the current Strategic period should be maintained, promoted and updated where necessary. They should be given a place in the new OP. For example, databases of audits, products, training events and surveys.

### **Cross-cutting information 2011-2017:**

#### **Training events:**

- GT4/Task Group on Training issues has collected information on training events conducted in EUROSAI, as planned in its OP. The report for the year 2016-2017 can be found in Annex 2. An overview of training events during the strategic period 2011-2017 is included in the Overall Progress Report (2011-2017). For information on previous years, the GT4 annual reports or the database on Training Events and Outputs can be consulted on the EUROSAI website.

#### **Impact of the conclusions and recommendations of the IXth EUROSAI Congress in GTs Operational Plans update:**

- Culture and leadership: An independent evaluation on the governance and modus was partially conducted. Phase I, the self assessment and external scan was successfully carried out and Phase II, independent external evaluation was postponed
- Cooperative audit activities have been investigated on health care, extractive industries and open data, activities for GT3 and GT1 together with WGIT (open data).
- Delivering the message: this is an activity included in the GT1 Operation Plan.
- Open data: EUROSAI facilitates a discussion on the opportunities and consequences for SAIs of open data; a EUROSAI wide seminar was conducted in November 2015 in Amsterdam. This was a GT1 activity, with the professional support of EUROSAI ITWG, and supported by the Presidency.

#### **Surveys:**

- A survey on the use of the EUROSAI Magazine has been conducted. The report, including recommendations was presented to the Governing Board.
- A self-assessment survey has been conducted. A final report was endorsed by the Governing Board and shared with the EUROSAI members.
- A survey tool has been selected. The tool, LimeSurvey, has been used for many survey such as the EUROSAI Magazine survey, the Self-assessment survey, the survey on the ARABOSAI-EUROSAI conference of December 2015 in Qatar, for creating evaluation forms for training events, for the logo competition voting, for the IDI prioritisation of programs, et cetera.

- The results of the survey on health care performance audits have been shared in the Governing Board. Funding and costs linked to health care were the major problems identified. Three proposals were presented: first, the preparation of thematic reports reviewing the activities of different SAIs in specific sectors of health care; second, to carry out seminars on a small number of important health care topics; and third, parallel audits on common issues.
- A survey was conducted to gain support to measure the level of interest in doing joint work on extractive industries. The number of interested parties was low and the GB therefore endorsed the proposal to stop this activity.

**Funding from the EUROSAI Budget:**

- The Secretariat continues to observe that there is a low percentage of SAIs that apply for funding of training seminars and other events in recent years. It investigated the reasons behind this last year. The main explanation is that SAIs usually use their own facilities, so the costs they incur are hospitality expenses (not covered by the EUROSAI budget) and if they have other expenses they are usually too modest to undertake the effort to request and justify fund transfers.
- At the Secretariat's request, GTs agreed on common criteria for assessing financial requests from the EUROSAI budget. The EUROSAI Financial Rules were amended accordingly. For the next strategic period, these Financial Rules are under revision.
- Information on the funds available in the Welfare Fund and on possible projects expected to be in need of funding were presented to the Governing Board.

**Use of the EUROSAI website:**

- The website was again increasingly used to update published information (e.g. lists of surveys and training events, Summaries of Agreements of GT4's meetings, Operational Plans, etc.). It was also used as the main information source of EUROSAI's documents (ESP, Statutes, etc.) and to follow other GT's activities' results.
- The database of audits has been implemented by GT3 and the Secretariat. A template to contribute to the database was launched. The database of audits consists now of more than 1000 audits from EUROSAI members and it continues to grow. So far, 25 members have contributed.
- The database of products has been introduced by GT3 and the Secretariat and consists now of 217 items.
- Amendments to the databases were contracted to improve searches and the process of filling in the audit template.
- The database of EUROSAI training events was created and is regularly updated.

**Interaction with INTOSAI groups:**

- Permanent liaison with INTOSAI Director of Strategic Planning and Secretariat, mainly in planning and reporting issues and in the website and communication issues.
- The EUROSAI Secretariat and Presidency were closely involved in the preparations of INCOSAI XXII in Abu Dhabi, as INCOSAI takes a more regional approach to the themes. The Secretariat participated in a preparatory meeting for INCOSAI in November 2015.
- During the INCOSAI in Abu Dhabi, the Presidency and Secretariat spoke to the representatives of other regions about the possibilities of cooperation. It was decided that regional organizations identify strategic themes which could be of common interest for multiple regions.

- The EUROSAT Secretariat and the Chair of GT1 participated in a workshop on the competency framework (certification of auditors) by the INTOSAI CBC, in Oslo in June 2015.
- The EUROSAT Secretariat and Presidency participated in the 2015 and 2016 INTOSAI CBC meeting, together with the Chair of GT1 and also in the INTOSAI Donors meeting in October 2015.
- The EUROSAT Secretariat participated in the 67<sup>th</sup> INTOSAI Governing Board meeting and in the Task Force on the INTOSAI Statutes, which met in China in March 2016.
- The Secretariat participated via videoconference in the INTOSAI KSC-7<sup>th</sup> meeting of the Steering Committee of the Committee on Knowledge Sharing and Knowledge Services, held in Mexico, on 7-9 September 2016.
- The Secretariat and the EUROSAT chair participated in an IDI Workshop with INTOSAI regions (Oslo, September 2016). The following seven themes were discussed: the Regional Strategic Management Framework in relation to the regional strategy, the INTOSAI Competency framework for public sector audit professionals at SAIs, the Regional Role at INCOSAI, the IDI-Regional cooperation for monitoring and follow-up, E-Learning and Communities of practice for INTOSAI regions, Discussion on regional needs and Regional Feedback to the IDI.
- In the context of the preparations for the regional papers for INCOSAI 2016, two EUROSAT members (Portugal and Finland) coordinated the drafting of the draft regional paper. Finland has written about theme I, SDGs, and Portugal about theme II, professionalization. Regarding the EUROSAT Regional papers for the 22<sup>nd</sup> INCOSAI, the Theme I and Theme II papers presented by the SAIs of Finland and Portugal were approved and strongly supported by the GB. It was also agreed that the team in charge of drafting the new EUROSAT Strategic Plan should build on the theme II paper on professionalization.
- A representative of EUROSAT Secretariat, together with those of the Presidency and the SAI of Hungary, as Chair of Goal Team 1 (Capacity Building), attended the annual meetings of INTOSAI Capacity Building Committee and the INTOSAI-Donor Cooperation Steering Committee in Cape Town on 3-6 October 2016.
- The EUROSAT Presidency and Secretariat participated in the preparation of the new INTOSAI Strategic Plan 2017-2022 as members of the Task Force for the Strategic Plan. The Secretariat was also involved in revising the INTOSAI Statutes by providing feedback. It joined the INTOSAI Task Force on the Statutes established at the 67<sup>th</sup> meeting of the INTOSAI Governing Board.
- Cooperation with the INTOSAI CBC Subcommittee on Cooperative Audits: new EUROSAT training experts included in the new INTOSAI Experts Database (EDB).

**EUROSAT publications:**

- Contributions were given for EUROSAT Magazine, issue no. 21, which included a special section on the 25<sup>th</sup> anniversary of EUROSAT.
- A survey was conducted to learn about the level of satisfaction of EUROSAT members with the Magazine and to collect suggestions for its enhancement. The survey was conducted, special efforts were made regarding triangulation of answers and a report with conclusions and recommendations were presented at the 44<sup>th</sup> EUROSAT Governing Board meeting (June 2016). Also it was decided that an editorial board would be set up. The ToR of the editorial board has been elaborated for GB approval.

- EUROSAI Magazine no. 22, which focuses on the Agenda 2030: Opportunities and Challenges for SAIs, has been published and made available on the EUROSAI website.

**Sustainability initiatives:**

- GT4 has worked essentially through e-mail, mainly within task groups.
- GT4 publications were delivered electronically.
- GT4 aimed to conduct at least two meetings per year by videoconference.

**Suggestions to improve the implementation of the EUROSAI Strategic Plan:**

- In recent years, GT4 has conducted a lively, informal and continuous discussion with the other Goal Teams to identify all relevant aspects deemed necessary to improve the implementation of the updated EUROSAI Strategic Plan.

**EUROSAI Strategic Plan 2017-2023:**

- GT4 has finished drafting the new Strategic Plan 2017-2023. The results of the self-assessment have been taken into account as stated in the concept note of the Independent Evaluation, as well as the GT1 analysis of the IDI Global Survey (2013). Members of the Governing Board and of EUROSAI have endorsed this new Strategic Plan. In May 2017, it will be adopted by the Congress.

## II. Progress Report

This report makes use of the following signals for each implementation strategy:

Green  = the execution of the strategy has so far produced the intended results in schedule.

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

Red  = the execution of the activity/project is compromised in its results and/or time.

Reporting Period: 2011-2017

Implementation strategy (SP):4.1 - Ensure that EUROSAL has an organisational structure that best supports the achievement of the strategic goals									
Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current - reporting period		
4.1.1 Agree on planning and reporting requirements and contents to provide a sound basis for activities 4.1.2. – 4.1.7.	<ul style="list-style-type: none"> <li>4.1.1.1. Agree on operational planning framework</li> <li>4.1.1.2. Develop planning, monitoring and reporting requirements (PMRR)</li> <li>4.1.1.3. Develop GT4 Operational Plan</li> <li>4.1.1.4. Develop GT4 ToR</li> </ul>			GT4	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>GT4 OP is agreed, reviewed and updated</li> <li>PMRR were approved</li> <li>GT4 ToR are assessed and reviewed</li> <li>Draft proposal on the EUROSAL Strategic Plan mid-term review procedure agreed by GT4 Members and sent to GB for approval</li> </ul>			
4.1.2 Liaise with Goal Teams in agreeing ToR and operational Plans and their updates	<ul style="list-style-type: none"> <li>4.1.2.1. Agree on ToR guidance</li> <li>4.1.2.2. Assist GT 1-3 in ToR</li> <li>4.1.2.3. Following activities 4.1.1.1. and 4.1.1.2., assist GTs 1-3 in establishing their 1<sup>st</sup> OP</li> <li>4.1.2.4. Assist GTs 1-3 on reviewing their OP</li> </ul>			GT4	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>Guidance for GTs' OP and ToR was issued</li> <li>Support to GT's ToR and OP was provided and agreement on final drafts was reached</li> <li>GT1 -3 and GT4 agreed on OP's updates</li> </ul>			

<p><b>4.1.3 Analyse reports for Goals 1, 2, 3, 4, and:</b></p> <ul style="list-style-type: none"> <li>- identify progress on agreed key activities;</li> <li>- develop proposals to address any gaps or issues identified above for consideration by the Goal Team Chairs (e.g. reprioritise activities, rationalise/reduce number of intended outputs/products;</li> <li>- Provide a progress report to Governing Board on the status of the overall strategy (cf. 4.2.1. for evaluation activities)</li> </ul>	<ul style="list-style-type: none"> <li>• 4.1.3.1. Make proposals and suggestions for consideration of GT chairs, in order to improve the implementation of the SP</li> <li>• 4.1.3.2. Prepare progress report on the status of implementation of overall strategy to the GB</li> <li>• 4.1.3.3. Present mid-term review report</li> </ul>	GT4	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>- Guidance to assist GTs in their first reporting exercise was issued</li> <li>-1<sup>st</sup>, 2<sup>nd</sup>, 4<sup>th</sup> and 5<sup>th</sup> overall progress report on the ESP implementation presented to GB</li> <li>-3<sup>rd</sup> overall progress report on the ESP implementation presented to GB (mid term review report)</li> <li>- Material conclusions have been drawn from analyses of reports.</li> </ul>	6 <sup>th</sup> overall progress report prepared for GB		
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**Implementation strategy (SP):4.1 - Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals**

Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
<p><b>4.1.4 Identify value and benefits of interaction within INTOSAI, including with its Regional Working Groups, by:</b></p> <ul style="list-style-type: none"> <li>- extracting examples from Goal Team reports</li> <li>- Analysing and highlighting the benefits to EUROSAI from these interactions (e.g.) added value from broader based knowledge sharing, building on best practice cases to enhance EUROSAI effectiveness and reduce potential</li> </ul>	<ul style="list-style-type: none"> <li>4.1.4.1. Identify and map the interaction between EUROSAI and INTOSAI (including its regional working groups and bodies) and the opportunities to optimise it in order to take mutual advantages of experiences and reduce potential duplication of work</li> <li>4.1.4.2. Prepare document focused on opportunities to promote, enhance and support interaction within INTOSAI</li> <li>4.1.4.3. Prepare document focused on the effective and practical benefits of interaction within INTOSAI</li> </ul>		<p>4.1.4.3.: Task Group Communication</p>	<p>100% Tasks executed as planned</p>	<ul style="list-style-type: none"> <li>- Liaison with INTOSAI – Donor Cooperation by the EUROSAI Secretariat and GT4 Chair identified opportunities and benefits of interaction.</li> <li>- Punctual opportunities identified</li> <li>- Secretariat participated in the Task Force on redrafting the INTOSAI Statutes (including a 1<sup>st</sup> meeting in China)</li> </ul>	<ul style="list-style-type: none"> <li>- Two new initiatives have been set up in the context of GT4-INTOSAI. Firstly, the Secretariat and the EUROSAI chair participated in an IDI Workshop with INTOSAI regions (Oslo, September 2016). Secondly, in the context of the preparations for the regional papers for INCOSAI 2016, two members (Portugal and Finland) have coordinated the drafting of the regional paper. Finland has written about theme I, SDGs, and Portugal about theme II, professionalization.</li> <li>- In the endorsed INTOSAI Statutes EUROSAI has been identified as an independent partner of INTOSAI</li> <li>- The Presidency and Secretariat were members of the INTOSAI Task Force for the Strategic Plan and actively contributed with</li> </ul>			

<p>duplication of work) (cf. 4.3.5.) - Promoting and supporting the cooperation when needed</p>					<p>feedback to the different phases of developing the new plan.</p>		
<p>4.1.5. Support the GB in promoting and developing cooperation with external partners<sup>1</sup></p>	<ul style="list-style-type: none"> <li>4.1.5.1. Relevant external partnerships to be established identified and draft agreements proposed to GB</li> </ul>	<p>Task Group Strategy &amp; Task Group Sustainability</p>	<p>90% Tasks executed as planned</p>	<p>Joint conferences with:</p> <ul style="list-style-type: none"> <li>- OLACEFS with the themes 'good governance' and 'cooperative audits' (June 2015, Quito, Ecuador)</li> <li>- ARABOSAI with the theme 'The role of SAIs in the oversight of government bailout plans'(December 2015, Doha, Qatar)</li> </ul>	<ul style="list-style-type: none"> <li>- A joint EUROSAI-ASOSAI conference in September 2017 was cancelled.</li> <li>- The Secretariat and Presidency held side meetings with representatives of OLACEFS, ASOSAI, ARABOSAI and AFROSAI during the INCOSAI in Abu Dhabi. Fruitful discussions were held about the enhancement of the cooperation, especially regarding joint conferences. Agreement on further steps was reached. The Secretariat is now drafting Terms of Reference for Joint Conferences among Regional Organizations.</li> </ul>		<p>A joint conference between ASOSAI-EUROSAI shall be organized as soon as both sides have agreed upon topics to be discussed.</p>

<sup>1</sup>Replaces 4.3.3 and 4.3.4

**4.1.6. In the area of training**

- 4.1.6.1. Collect, in a regular basis, proposals of training events from every GT and WG, addressing overlapping or other horizontal issues, and establish and maintain a database of training events
- 4.1.6.2. Provide guidance for organising EUROSAI training events
- 4.1.6.3. Advise, facilitate and ensure feed-back and follow-up on training events
- 4.1.6.4. List possible training experts, by building a specific list for EUROSAI or, if appropriate, by using INTOSAI list of training experts
- 4.1.6.5. Review financial application and prepare a prioritised submission for GB approval for training events requiring EUROSAI funding

Task Group Training

100% Tasks executed as planned

- Financial applications requiring EUROSAI funding reviewed and submitted to GB approval  
 - Information about training events from GTs, WGs/TFs was collected  
 -Item of EUROSAI website created  
 - Summary of training events carried out  
 - EUROSAI Practical Guide on training events updated  
 - A consolidated report on training events was drafted and included in the GT4 progress report presented to GB  
 - Interactive evaluation forms for training events in LimeSurvey format prepared and used  
 -Training section of the EUROSAI website was updated  
 - Database of training events and List of EUROSAI training experts were updated

-List of EUROSAI training events created and updated (see the overview included in the Overall Progress Report 2011-2017).  
 - A Practical Guide for Organising EUROSAI Training Events updated  
 - Reports on feedback and follow-up of EUROSAI training events created (see Annex II, the Overall Progress Report 2011-2017, the GT4 annual reports and the database on Training Events and Outputs on the EUROSAI website).  
 - List of training experts updated, new EUROSAI training experts included in the new INTOSAI experts database  
 - Overview of the financial application prepared for the Governing Board approval



Implementation strategy (SP): 4.1 - Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals									
Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
<b>4.1.7 Identify and address systemic (horizontal) issues by:</b> - establishing a mechanism to capture systemic or recurring patterns/issues impacting effective delivery of EUROSAI strategic plan; - developing an integrated response to the issues identified which enhances and safeguards achievement of EUROSAI vision and goals	<ul style="list-style-type: none"> <li>4.1.7.1. Coordinate GT1-4 questionnaires and make sure that their results are shared</li> <li>4.1.7.2. List and analyse systemic or recurring patterns, impacting effective delivery of SP</li> </ul>			All TGs	100% Tasks executed as planned	- List of cross cutting issues was identified, addressed and updated - Updated list and analysis included in overall strategy report on systemic or recurring patterns, impacting effective delivery of SP - Website related issues surveyed and addressed in the new website proposal - Coordination of GT1-4 surveys agreed and coordinated. A list was published. - EUROSAI funding rules revised  -Training and sustainability issues to be dealt with by GT4 task groups	- An overall progress report on the strategic period 2011-2017 has been prepared and submitted to the Xth EUROSAI Congress		
<b>4.1.8 Evaluation of the governance and modus operandi of EUROSAI in two phases</b>	<ul style="list-style-type: none"> <li>4.1.8.1. Phase I: a self-assessment amongst EUROSAI members</li> <li>4.1.8.2. Phase II: independent evaluation</li> </ul>			TG1	60% Tasks executed as planned	- GT 4 proposal to the GB for approval - Report on Phase I (on external scan and self-assessment) is presented to the Governing Board is being prepared	- External scan and self assessment of EUROSAI are approved by the Governing Board and distributed to EUROSAI members - In June 2016 the		The 44 <sup>th</sup> GB in Luxembourg in 2016, decided that the independent external evaluation should be performed in

				- Concept note for Phase II of the independent evaluation is presented to the GB in June 2016	Governing Board decided to postpone Phase II of the independent evaluation until the new strategic period.		the context of the mid-term review of the Strategic Plan 2017-2023.
<b>Implementation strategy (SP): 4.2 – Strengthen EUROSAI’s capacity to achieve its strategic goals</b>							
<b>4.2.1 Evaluate the achievements of the strategic goals in line with the needs, resources and relevant activities of the organisation and make proposals for improvement and modification as needed (cf. 4.1.4.)</b>	<ul style="list-style-type: none"> <li>4.2.1.1. Analysis of GT1-4 reports identifying needs to accomplish Strategic Goals (see 4.1.3.3. and 4.1.3.4.)</li> </ul>	Task Group Strategy	100% Tasks executed as planned	-Report and proposals made to GB reflecting the analyses of annual progress reports from GT. -Requirements for the next ESP mid-term evaluation identified - Participation of Secretariat and Presidency in IDI seminar on Strategic planning development			
<b>4.2.2. Coordinate the preparation of the new EUROSAI strategy for 2017 onwards</b>	Evaluate the current strategy, develop a new strategy for 2017 onwards	TG1	100% Tasks executed as planned	- 1 <sup>st</sup> report (roadmap) agreed by GB	- 2 <sup>nd</sup> report sent to GB (preliminary draft Strategic Plan) - Draft Strategic Plan circulated to EUROSAI members for comments in March 2016.- Draft Strategic Plan proposed to GB and X. EUROSAI congress for approval		

<p><b>4.2.3. Strengthen EUROSAI's financial situation in accordance with the requirements set for achieving the strategic goals (secretariat, communication, training, etc.) and explore new financial resources, as needed e.g. for capacity building with INTOSAI Donor Steering Committee</b></p>	<ul style="list-style-type: none"> <li>• 4.2.3.1. Review the current provisions for funding activities from the EUROSAI budget in order to adapt it to the needs of the implementation of the SP</li> <li>• 4.2.3.2. Analyse financial applications on the basis of the revised provisions for EUROSAI funding (see 4.2.2.1.) and prepare a prioritized submission for Governing Board approval.</li> <li>• 4.2.3.3. Identify formulas/partners for financing the implementation of the EUROSAI Strategic Plan</li> <li>• 4.2.3.4. Prepare proposals for external funding of EUROSAI activities</li> </ul>	<p>Task Group Sustainability</p>	<p>100% Tasks executed as planned</p>	<p>-Funding principles and procedures of EUROSAI discussed by GT4 EUROSAI financial rules agreed by GT4 and submitted to GB -Financial applications submitted to Governing Board - Options presented to the Governing Board for use of the EUROSAI welfare fund</p>	<p>- The Governing Board approved the EUROSAI Financial Regulations at the 44<sup>th</sup> meeting.</p>		
<p><b>4.2.4. Develop workable EUROSAI practices and criteria for events and project management</b></p>	<ul style="list-style-type: none"> <li>• 4.2.4.1. Analysis of existing EUROSAI/INTOSAI guidelines/recommendations in this area</li> <li>• 4.2.4.2. Prepare good practices in areas not yet covered by guidelines/recommendations listed in task 4.2.3.1.</li> </ul>	<p>Task Group Sustainability</p>	<p>100% Tasks executed as planned</p>	<p>- List and analysis completed - Checklists and good practices on those areas included in Practical Guide (4.1.5.2.) and promoted</p>			

<p><b>4.2.5 Support the EUROSAI Secretariat resourcing, notably by setting up procedures and co-financing of staff secondments from EUROSAI member SAIs and exploring possible other measures.</b></p>	<ul style="list-style-type: none"> <li>4.2.5.1. Draft common rules for staff secondments to the EUROSAI Secretariat and explore other measures</li> </ul>	<p>Poland, Task Group Sustainability</p>	<p>90% Tasks executed as planned</p>	<p>- Work on different scenarios to support the Secretariat, e.g. with secondments</p>	<p>On the basis of a needs assessment of the Secretariat it was decided that there was no need for EUROSAI backed secondments at the Secretariat. Such need occurred only in 2017. As a result, a GB resolution was drafted in which EUROSAI members are encouraged to provide stronger support to the Secretariat, including secondment. The detailed terms of secondments at the Secretariat, including co-financing possibilities, will be agreed within the next SP.</p>		
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**Implementation strategy (SP): 4.3 Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals.**

Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
<p><b>4.3.1. Define and assess various communication mechanisms and tools currently used within the EUROSAI/INTOSAI community</b></p>	<ul style="list-style-type: none"> <li>4.3.1.1. Identify mechanisms and tools currently used for communication within EUROSAI and INTOSAI (internal, external, internal communication of EUROSAI-related issues in EUROSAI member SAIs) and explore members' needs and expectations in this area</li> <li>4.3.1.2. Conduct external and internal communication network analysis</li> <li>4.3.1.3. Propose list of criteria for assessment of mechanism and tools for communication</li> <li>4.3.1.4. Develop report on communication mechanisms and tools currently used within the EUROSAI/INTOSAI community</li> </ul>			100% Tasks executed as planned	<ul style="list-style-type: none"> <li>- Mechanisms and tools identified</li> <li>- Members' needs and expectations in communication area recognized and to develop identified</li> <li>- Criteria for assessment of mechanism and tools for communication listed</li> <li>- Draft report agreed by GT4</li> </ul>				
<p><b>4.3.2 Develop and put into place a EUROSAI internal and external communication framework, taking into account innovative communication tools, the recognition of</b></p>	<ul style="list-style-type: none"> <li>4.3.2.1. Develop main assumptions of the EUROSAI communication framework, liaising with the Task group for the review of the website</li> <li>4.3.2.2. Identify communication areas within EUROSAI that are to be improved</li> <li>4.3.2.3. Propose list of recommended communication tools</li> <li>4.3.2.4. Choose the electronic collaboration platform to be used and foster its use</li> <li>4.3.2.5. Develop EUROSAI communication framework</li> <li>4.3.2.6. Activities focused on improvement of communication, according to the priorities and objectives of the EUROSAI communication framework</li> </ul>		TG IV, Task Group Communication	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>- Main assumptions of EUROSAI communication policy were drafted</li> <li>- Main internal communication areas to be improved were identified</li> <li>-EUROSAI communication policy drafted and submitted to the GB and approved by the IX Congress</li> <li>- Agreement reached on the electronic collaboration platform</li> </ul>	The blackboard was used with success in at least one seminar and one meeting. 2 technicians, 1 from Portuguese Court of Auditors and 1 from Secretariat received on-line training. IDI will be training for a number of different SAIs in order to enable them to use the platform on behalf of EUROSAI			

EUROSAI, as well as the INTOSAI Communication Strategy				to be used - 1 <sup>st</sup> report on the testing of the online communication platform - Proposal for a pilot with using blackboard as an online learning and communication tool			
4.3.3. Support the GB in promoting and developing cooperation with institutional partners for the 2011-2017 period (imported from GT3 OP) <sup>2</sup>	<ul style="list-style-type: none"> <li>4.3.3.1. Based on the list of existing forms of cooperation prepared by GT3 until December 2013, identify benefits of existing partnerships and opportunities of developing them and/or promote new forms of cooperation</li> </ul>	Task Group Communication	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>- Task group has analysed information prepared by GT3 and drafted a document to be included in the GT4 mid-term and final overall report to GB/Congress</li> <li>- Task group implemented the approved recommendations</li> </ul>			
4.3.4. Support the GB in promoting and developing cooperation with non-institutional partners where they are considered to have particular expertise of pursue matters useful to EUROSAI in its	<ul style="list-style-type: none"> <li>4.3.4.1. Based on the list of existing forms of cooperation prepared by GT3 until Dec 2013, identify benefits of existing partnerships and opportunities of developing them and/or promote new forms of cooperation</li> </ul>	Task Group Communication	100% Tasks executed as planned	<ul style="list-style-type: none"> <li>- Task group analysed information prepared by GT3 and drafted document to be included in the GT4 mid-term and final overall report to GB/Congress</li> <li>- Task group implements approved recommendations</li> </ul>			

<sup>2</sup>Replaced by 4.1.5

work (imported from GT3 OP) <sup>3</sup>							
<p><b>4.3.5. Evaluate and update EUROSAI related Websites as a source of information for encouraging communication internally and externally and at various levels (e.g. reports of member SAIs, results of WGs, EUROSAI Magazine, other relevant information from INTOSAI and its Regional Working Groups)</b></p>	<ul style="list-style-type: none"> <li>4.3.5.1. Redesign the EUROSAI website, considering the identified expectations, needs and the new tools and possibilities offered by IT, as an efficient instrument for developing the Strategic Plan</li> <li>4.3.5.2. Define routines to update the website and the information contained in it</li> <li>4.3.5.3. Ensure coherent, systematic and dynamic use of website, including updating the website and coordinating the access to the EUROSAI databases on the website</li> <li>4.3.5.4. Post articles about EUROSAI on Wikipedia</li> </ul>	<p>4.3.5.3: Task Group Communication</p>	<p>100% Tasks executed as planned</p>	<p>-The needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and Goal Teams towards the EUROSAI website have been surveyed and identified; - Changes in the current website have been introduced; - A mock up to redesign the EUROSAI website has been prepared and submitted to GB; - A new Content Management concept is being proposed. - New website implemented -Articles about EUROSAI prepared and published in official EUROSAI languages (German, English, Spanish, French, Russian) on Wikipedia - A database of audits and products has been launched on the EUROSAI website. - An electronic template for contributing to the database of audits has been implemented.</p>			

<sup>3</sup>Replaced by 4.1.5

<p><b>4.3.6. Promote the use of EUROSAI or EUROSAI related publications, websites and communication platforms as communication channels to share knowledge and experience, in articulation with GT3</b></p>	<ul style="list-style-type: none"> <li>4.3.6.1. Promote the inclusion on SAIs Website of links both to EUROSAI and INTOSAI and make sure the SAIs accede to documents and information on EUROSAI Website</li> <li>4.3.6.2. Define routines to update the website and the information contained in it</li> <li>4.3.6.3. Assess how well the targets groups are reached and goals accomplished, develop recommendations on the EUROSAI Magazine's improvement and promotion</li> <li>4.3.6.4. Implement proposed activities</li> </ul> <p>Tasks rescheduled to 2015-2016: 4.3.4.2. Assess how well the target groups are reached and goals accomplished, develop recommendations on the EUROSAI Magazine's improvement and promotion</p>	<p>4.3.6.1, 4.3.6.3, 4.3.6.4.: Task Group Communication</p>	<p>100% Tasks executed as planned</p>	<p>- Report on the use of the EUROSAI Magazine, including recommendations, presented to the Governing Board</p>	<p>- Website is effectively used, report to GB - A survey was conducted to learn about the level of satisfaction of EUROSAI members with the Magazine and to collect suggestions for its enhancement. The survey was conducted and a report with conclusions and recommendations were presented at the 44<sup>th</sup> EUROSAI Governing Board meeting (June 2016). Also an editorial board was set up. - The Secretariat designed Issues 21 and 22 in a more attractive way. They also informed members on the launching of the magazine and provided a short guide with some tips on how to make the most of the two available formats to enjoy the Magazine.</p>		
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<p><b>4.3.7. Based on the reports prepared under 4.1.4 identify potential for reverse-benefit to wider SAI communities (i.e. where EUROSAI can take a lead and where EUROSAI products and activities can be promoted within INTOSAI or in other forms, such as executive summaries of EUROSAI documents for the INTOSAI Website)<sup>4</sup></b></p>	<ul style="list-style-type: none"> <li>• 4.3.7.1. Identify EUROSAI products and activities to be promoted within INTOSAI</li> <li>• 4.3.7.2. Implement other proposed activities</li> </ul>	<p>4.3.7.1.: Task Group Communication</p>	<p>100% Tasks executed as planned</p>	<p>- Information included in the Mid Term Review of the EUROSAI Strategic Plan - Inspired by Young EUROSAI IDI has initiated a leadership development programme - The EUROSAI Secretariat and Presidency are closely involved in the preparations of INCOSAI XXII in Abu Dhabi, as INCOSAI takes a more regional approach to the themes.</p>			
<p><b>4.3.8. Encourage the organisation of EUROSAI events in a sustainable way</b></p>	<ul style="list-style-type: none"> <li>• 4.3.8.1. Develop instruments on how EUROSAI events could be organized in sustainable way</li> <li>• 4.3.8.2. Encourage EUROSAI WGs to include into their annual reports information on tools to promote the EUROSAI value of “Sustainability Respect for Environment”</li> </ul>	<p>Task Group Sustainability</p>	<p>80% Tasks executed as planned</p>	<p>- GT4 conducts at least two meetings annually by videoconference. - The Taskforce on Audit &amp; Ethics has organised a series of E-seminars.</p>	<p>- GT4 has conducted one videoconference. - For the first time a Governing Board meeting was held by videoconference on April 6, 2017. Both meetings were effective once the initial technical hitches were overcome.</p>		

<sup>4</sup>Liaise with GT3 to avoid overlap

## ***Annex 1***

### **The design and development of the Strategic Plan 2017-2023**

In the spring of 2015 the development of the strategic plan 2017-2023 started, under the leadership of the Netherlands Court of Audit, as EUROSAI Presidency. This was done with the spirit of The Hague Congress 2014 and its theme of innovation in mind. The aim was to develop a focussed, demand-driven and forward-looking document, addressing new challenges and supporting the successful realisation of EUROSAI's key goal in the coming years.

The Presidency first drafted a detailed plan and road map setting out the milestones for the development of the plan in an inclusive and demand-driven manner. The roadmap was discussed and agreed in the GT4 and then approved at the 43<sup>rd</sup> EUROSAI Governing Board meeting on 10 March 2015. Its key proposed elements were as follows:

- **Phase I:** An external scan of governance and structure of similar international organisations finalised in June 2016, and a self assessment of EUROSAI members, including a SWOT analysis, conducted via LimeSurvey, collecting their input on the operations, activities and governance of EUROSAI (finalised in October 2016).
- **Phase II:** An external review of the organisation conducted by a partner from the SAI network, such as IDI or another regional organisation. At the 44 GB meeting in June 2016, the roadmap was reviewed. Based on the facts that the external scan and self-assessment had already harvested valuable inputs for the development of the new strategy, and that the external review would require significant time and resources, it was agreed that the external review would be organised at the mid-term review stage of the new Strategic Plan. It would then provide a valuable objective analysis of progress made in the implementation of the plan, including the enhancements to EUROSAI's structure and governance.

#### ***First contours***

The new Strategic Plan 2017-2023 was developed within Goal Team 4, which was enlarged with the members of the EUROSAI Governing Board, since June 2016. The plan draws both upon the insights of the EUROSAI self-assessment as a needs assessment, as well as an external scan of similar international organisations, and the stock taking exercises from Goal Teams, conducted over 2015 and 2016.

With the results of the self assessment and SWOT analysis in mind, GT4 organised a stakeholder session in April 2016 with representatives of Governing Board Members, Working Groups and Taskforces and IDI. This resulted in the first contours of the new Strategic Plan and agreement on the Mission, vision and values. The first ideas for a new structure matching the agile ambitions of the organisation were also discussed.

#### ***Two directions***

The 44<sup>th</sup> EUROSAI Governing Board of June 2016 reviewed progress and was also requested to provide strategic input during an interactive break out session. Based on the mission, vision and values of EUROSAI, two directions were identified: institutional capacity and strategic development. They each consisted of single point objectives and cross-cutting objectives. Furthermore organisational priorities

were defined, for example “voice/ visibility of EUROSAI region/SAls” and “Ensure effective management of strategic activities”.

### ***Drafting and discussing***

Following the GB meeting, the first priority was to draft the Preamble and give the rationale for the new Strategic Plan, describing the context for the new plan and underlining the importance of changing and developing as an organisation, and of becoming more agile and project-driven to remain relevant. During and after the Goal Team 4 meeting held in The Hague in October 2016, the plan was streamlined and focused on two Strategic Goals, each with a limited number of objectives and desired outcomes. To facilitate the discussion, break out sessions were held, to illustrate how a theme such as the UN SDG’s could be effectively further elaborated within EUROSAI if a short-term project approach was adopted, or how flexible audit cooperation could be facilitated by EUROSAI on a topic such as refugee policies. It was agreed that SMART activities would be part of the Operational Plan to be developed under the new presidency in consultation with the leaders of the respective strategic goals, project groups and portfolios.

The two strategic goals agreed upon were:

**1) Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation**

Here the focus is on producing audits of relevance to society. On encouraging audit-based cooperation between our institutions and individual professionals; on innovating in our audit methodologies and on seeking relevant partnerships with external stakeholders to increase the impact of our audit work. EUROSAI has the role of facilitator and broker.

**2) Helping SAls deal with new opportunities and challenges by supporting and facilitating their institutional capacity development**

Here we see the link with INTOSAI standards, skills development and capacity building initiatives, with a focus on the specific needs of European SAls. Again, EUROSAI has a facilitating role and coordinates contacts with INTOSAI and other partners.

### ***Governance enhancements***

As structure follows strategy, the governance, modus operandi and structure of EUROSAI were also reviewed, since they are crucial for the successful realisation of the strategic goals and implementation of EUROSAI’s joint activities. Rather than a 3<sup>rd</sup> strategic goal on Governance, a separate chapter in the Strategic Plan emphasised the importance of governance enhancements to the successful implementation of the strategic goals, highlighted the key proposed changes and presented a revised organisational chart. To clarify the intention of the proposed governance enhancements and to provide guidance to the next Governing Board for the operationalization of the strategy, a Memorandum on enhanced EUROSAI structure and governance was drafted.

### ***Process***

The two documents were sent by the Dutch Presidency to the Governing Board members and the Chairs of the current working groups and task forces for their feedback and general endorsement. This occurred just before the INCOSAI congress which took place in December 2016 in the United Arab Emirates. Many Governing Board members and other stakeholders were able to give their feedback in person and to discuss details with one another before giving written comments. The draft of the two

documents was enthusiastically received by the majority of those consulted. The draft Strategic Plan and Memorandum were finalised and agreed upon by the GT4+ via email exchanges and a video conference on 7 February 2017. These documents were presented to the extraordinary meeting of the Governing Board in February 2017 in Moldova. At the GB meeting, the draft ESP was warmly welcomed and approved. In line with the new ambitions of actively engaging the Governing Board members, two of the key governance enhancements – working with Governing Board portfolios and with a Coordination Team – were discussed in more detail during break-out sessions involving the Members themselves, their advisors and the observers who were present. This resulted in further clarifications and improvements to the Memorandum on enhanced EUROSAT Structure and Governances, which were incorporated in the final draft.

### ***Engaging all EUROSAT members***

Following the approval of the Governing Board of the drafts on 16 February 2017, the ESP and Memorandum were circulated to the full EUROSAT membership. The documents were accompanied by a so-called Registration of Interest form, in which members could already express their willingness to contribute actively to one or more specific parts of the ESP or a specific role (as co-leader of a strategic goal, or project group leader or project group participant). Thirty reactions, in general supporting the plan, were received from the members. Five of those reactions were written comments with regard to the strategic plan. A small number of suggestions were made for clarifications or amendments. These were discussed and agreed upon at the final GT4 meeting held in The Hague in April 2017. Approximately 13 SATs registered for an active role in the implementation phase, some already specifying the project they would like to lead on/contribute to. The final drafts of the ESP and the Memorandum, along with the draft resolution to Congress, were sent to the GB for written approval by 2 May 2017 and subsequently submitted to the X Congress for approval on 24 May 2017.

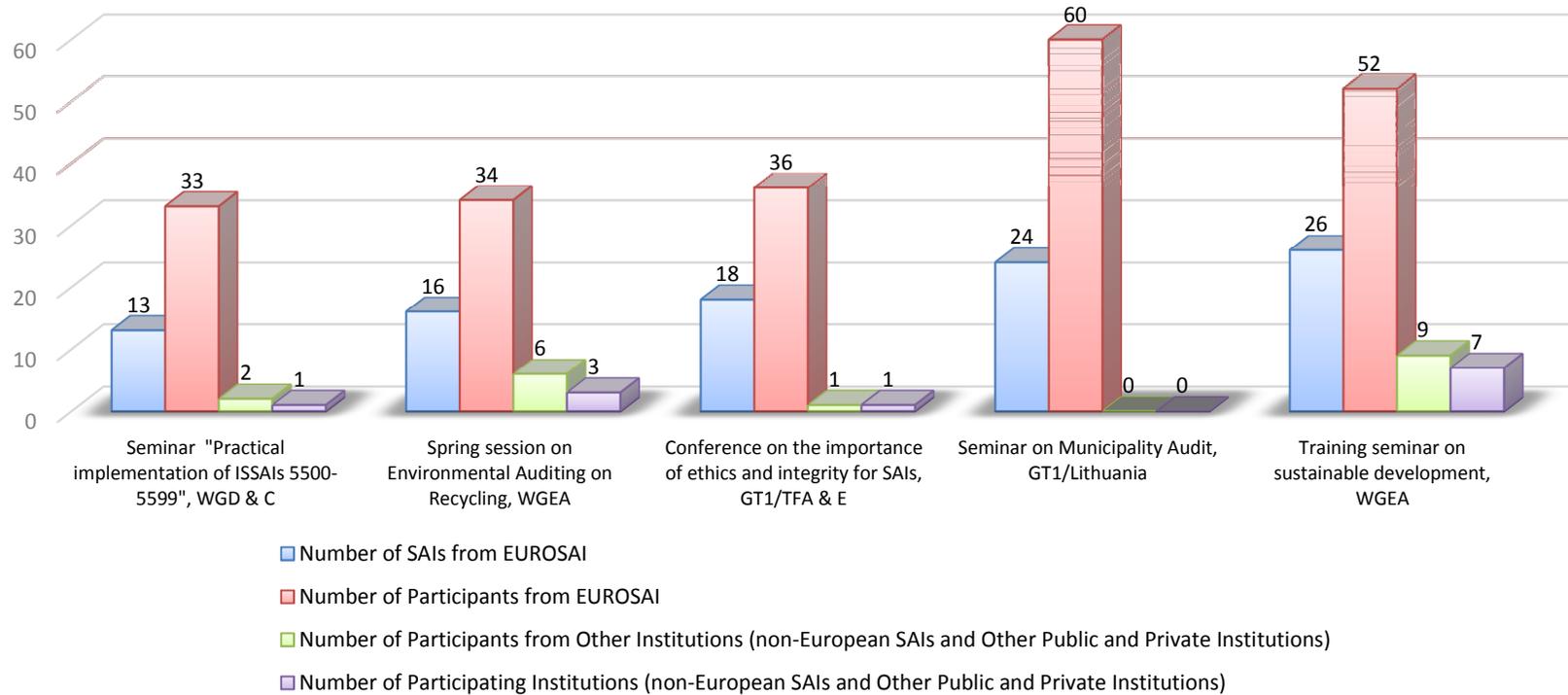
### ***After the Congress***

According to the roadmap, after approval by the Congress, the GB will allocate the portfolios within the Governing Board, appoint the non-GB co-leaders of the two strategic goals and appoint the Coordination Team of maximum four representatives from within the Governing Board. The Coordination Team will be mandated to coordinate the drafting of the Operational Plan, drawing on inputs from key stakeholders such as the GB portfolio holders, the WG and TF leaders, the nine Co-leaders of the Strategic Goals and those who have proposed to initiate and lead project groups. The outcome-orientated operational plan will include an indication of the resources needed and a budget covering the proposed activities. The draft operational plan will be presented to the Governing Board for approval in early 2018.

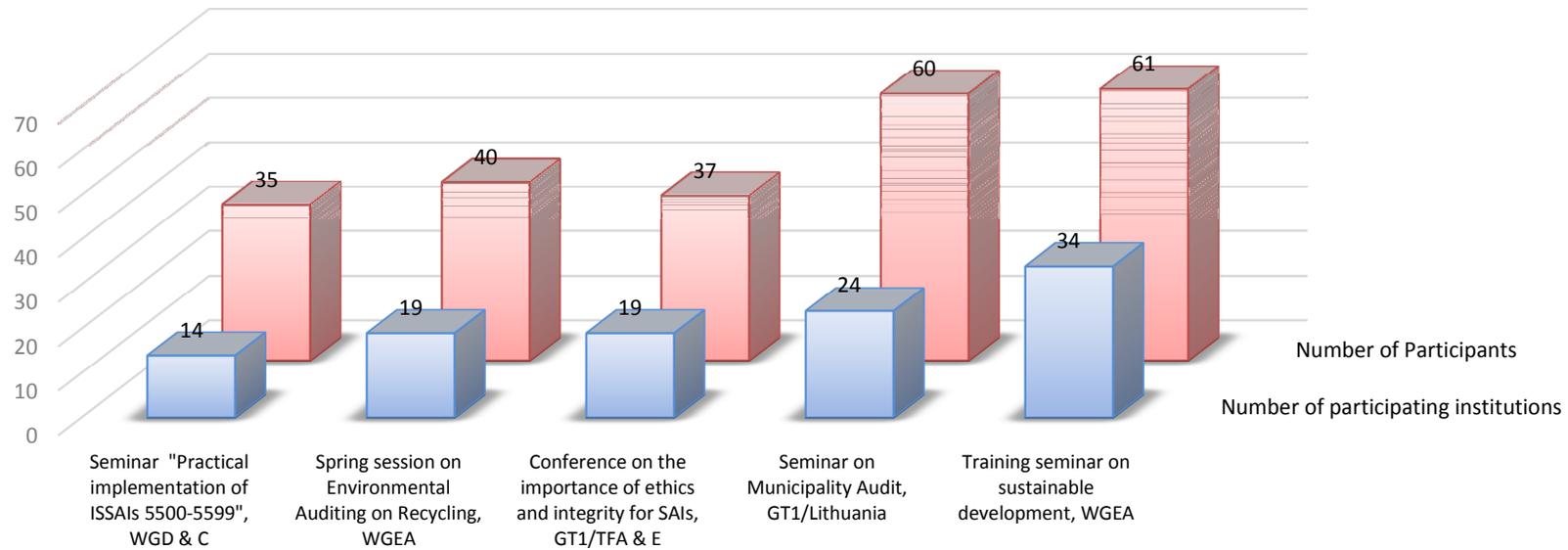
## Annex 2

# Report on feedback and follow-up of EUROSAl training events organised in reporting period 01/2016 – 01/2017

### Participation in EUROSAl Training Events



## Participation in EUROSAI Training Events



Goal Team 3 - Knowledge Sharing is in charge of encouraging cooperation and exchange of experience among EUROSAI Members, within INTOSAI and with external partners. In order to identify the specific needs of SAIs in the area of training, the members of GT3 cooperate closely with GT4 Task Group on Training. As main activities of the year 2016 following activities can be highlighted:



- Interactive evaluation forms for contributors and participants were used in the LimeSurvey programme and aimed at helping organisers and hosts with the evaluation of training events. Evaluation was made automatically in the programme after the participants filled in the forms.
- The impact evaluation of training events was for the first time carried out by Estonian colleagues in order to receive more feedbacks about training events organised.
- The LimeSurvey guide was created to help organisers to create evaluation forms.
- Guidance for organising training events on the EUROSAI website was updated.
- 5 training events were organised and evaluated from the January 2016 to the January 2017, two by the Working Group on Environmental Auditing, one by the Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and two by Goal Team 1, first one was hosted and organised by SAI of Hungary in cooperation with TFA&E and second one was organised by SAI of Lithuania.
- The template presentation for EUROSAI SAIs was created to promote the newly databases, information about training and other available tools and to present it in EUROSAI SAIs.

These training events were attended by 233 participants in total. 215 participants were from 38 EUROSAI SAIs and the European Court of Auditors. The training events in the year 2016 were hosted by SAIs of Azerbaijan (1), Estonia (1), Hungary (1), Lithuania (1) and the former Yugoslav Republic of Macedonia (1).

Two training events were supported from the EUROSAI budget with the sum of EUR 5 014.34 EUR

## **I. Training events organised by EUROSAI Working Groups/Task Forces**

**Working Group on Environmental Auditing organised two seminars that were attended by 101 participants, 86 participants were from EUROSAI SAIs.**



### **Spring Session on Environmental Auditing (WGEA) on Recycling**

The seminar was organised by SAI of Estonia under the umbrella of the Working Group on Environmental Auditing on 27 - 28 April 2016 in Tallinn and was dedicated to recycling. The key to achieving waste prevention, which is the top priority in waste hierarchy, is raising public awareness about the necessity to avoid creating waste. Participants pointed to the conflict between waste prevention and waste companies' interest to earn profit, which is derived from volume of waste that is processed. At the end of the seminar they outlined the most influential issues and created the list of useful ideas as follow: need for cooperative audits (e.g. waste export, waste data), contradictory targets of waste hierarchy and circular economy, conflict between waste prevention and companies' interest to earn profit, need to change thinking/behaviour of producers and consumers – waste is a resource, consider ways to audit waste prevention and minimisation, collection of audit criteria/targets, sorting must be mandatory for all companies and residents, there must be an opportunity to sort waste, we must sort waste!, 0-waste in all countries, green public procurement should be encouraged (include conditions on waste), producer responsibility is not always working well – need for auditing, economic incentives need to be used more, definitions of waste are sometimes not clear.

### **Training seminar on Auditing Sustainable Development**

The seminar was organised as a one day training event before the annual meeting of the EUROSAI Working Group on Environmental Auditing. The training seminar was held on 26 September 2016 in Skopje, the former Yugoslav Republic of Macedonia and organised in line with the 14th Annual Meeting.

The objective of the training seminar was to: give an introduction to the concept of sustainable development; provide an overview of the recent trends and developments regarding sustainable development and sustainable development goals (SDGs) adopted by the UN; present the ongoing activities at INTOSAI level with regard to auditing sustainable development; discuss the main challenges and opportunities for SAIs in auditing sustainable development; introduce the relevant audit experience in the EUROSAI region; implement the theory in practical exercises.

**Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised one seminar that was attended by 35 participants, 33 were from EUROSAT SAs.**



**Seminar “Practical implementation of ISSAIs 5500-5599 “Guidelines on Audit disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”**

The Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised the seminar on 6 April 2016 in Baku, Azerbaijan. Invited international experts from SAs of the Republic of Indonesia, the Netherlands and the Republic of Turkey acquainted the participants with the content and peculiarities of ISSAIs 5500 "Guidelines on Audit of Disaster-related Aid", shared the experience and problems of methodology development in the sphere of catastrophes, as well as presented possibilities for implementation of the aforementioned standards by SAs in practice.

**I. Training events organised by EUROSAT Goal Teams**

**Two training events organised under the umbrella of GT1 were attended by 97 participants, 96 participants were from EUROSAT SAs**



### **Conference on the importance of ethics and integrity for SAIs**

The conference was hosted and organised by SAI of Hungary on 14 - 15 September 2016 in Budapest under the umbrella of GT1. In the period 2014-2017, the Task Force of Audit and Ethics concentrated on promoting ethics as a pillar of Supreme Audit Institutions and promoting Ethical conduct in Public Organisations through the SAI audit activities. Therefore, the participants of the conference focused on the ISSAI 30, main changes to the INTOSAI Code of Ethics; the responsibilities of SAIs to promote and manage ethics, what is needed for implementation of the ISSAI 30 in the SAIs; existing guidance and tools which can help implementing ISSAI 30: promoting an ethical culture in public organisations; how to implement the result if integrity survey in integrity audit, approaches, methods and tools that SAIs can use in ethics/integrity related audit activities: guidelines to be prepared.

### **Seminar on Municipality Audit “Ground-breaking analysis in auditing municipalities – timely audit impact”**

The seminar was organised by the National Audit Office of Lithuania in Vilnius on 20 - 21 September 2016. The event was dedicated to discussions on the most effective methods and tools used in auditing municipalities and other possible tools in order to reach the timely audit impact. Other topics covered at the Seminar included financial risks of cost-effective resource management in municipalities, new approach to the strategic analysis of the municipal sector as well as the analysis of the presentation of state finance open data etc. During the Seminar, representatives of Supreme Audit Institutions of Austria and Hungary shared the benefits of innovative methods of municipality audits and organised workshop sessions offering the opportunity to test some of the methods. Representatives of the National Audit Office of Lithuania organised a workshop session for the exchange of experience of various countries in audits of municipality-owned enterprises and the available methods of analysis of financial performance of such enterprises. One of the sessions took place at the Vilnius City Municipality, where Seminar participants and representatives of municipality-owned enterprises discussed ways of making the management of these enterprises more innovative. National Audit Office of Lithuania has been organising international meetings and seminars on municipal audits since 2013. Moreover, on 14 June, 2016 the EUROSAI Governing Board approved the initiative of the National Audit Office of Lithuania to establish a Task Force on Municipality Audit (EUROSAI TFMA). It is planned that the Task Force will commence its official activities in April 2017 with the Kick-off Meeting.

## **7 training activities will be organised by the end of the year 2017**

Seminar and 3rd Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, 30 - 31 March 2017 Rome, Italy

Seminar on Implementation of ISSAI 300 – Basic principles of Performance Audit – Experience and Good Practice, 5-6 April 2017 Bratislava, Slovakia

EUROSAI WGEA Spring Session on Water Quality and Management, 25-26 April 2017 Ljubljana, Slovenia

EUROSAI-ECIA Joint Seminar, 11 May 2017 Brussels, Belgium

Seminar on Municipality Audit, 5-6 October 2017 Riga, Latvia

EUROSAI WGEA Training Seminar on Environmental Data and Information Systems, 10 October 2017 Tirana, Albania

Seminar on Cooperative Activities, November 2017 Prague, the Czech Republic

# SAI'S PARTICIPATION IN TRAINING EVENTS

