

**EUROSAI Strategic Goal 1 Meeting**  
**Liberec, the Czech Republic, 9 - 10 October 2019**  
**Minutes**

Agenda item	Main results	To do
<b>9 October 2019</b> Welcome by Ms Michaela Rosecká		
Adoption of the agenda	Agenda adopted	
Overview of current development in the EUROSAI Operational Plan	<i>(cf. Presentation of SAI Turkey)</i> The SAI of Turkey presented the current developments in the EUROSAI Operational Plan: <ul style="list-style-type: none"> <li>▪ The EUROSAI operational plan website <a href="http://www.eurosaiop.org">www.eurosaiop.org</a> was launched in May 2019.</li> <li>▪ The Off-site of EUROSAI Governing Board members was held in November 2018 in Istanbul, with the motto of “<i>Governing as a Team for the Future</i>” – preparation of document “<i>Key Principles and Good Practices for Governing as a Team</i>”.</li> <li>▪ Introduction of procedure to close a Project Group.</li> <li>▪ Open the discussion of “<i>Recommendation of Coordination Team on Quality Assurance of EUROSAI Products</i>”</li> </ul> <u>Overview of current developments in the EUROSAI OP SG 1 (SAI Czech Republic)</u> The SAI of Czech Republic (“SAO”) summarised developments under EUROSAI SG 1, finished projects, one new project, update of	Template for the project closure and template of Quality Assurance of EUROSAI product was distributed for comments and further suggestions.

	<p>EUROSAI website, update of EUROSAI at glance presentation and a brochure of projects under SG 1. SAO thanked all participants for their work done and informed that a new leader is necessary to take over SG 1.</p>	
<p>Progress reports on current projects</p>	<p><u>Innovations in EUROSAI (SAI Germany)</u> <i>(cf. Presentation of SAI Germany)</i></p> <p>The project group (established in May 2018) has already published 3 issues (available on <a href="http://www.eurosai.org">www.eurosai.org</a>).</p>	<p>Deadline for new contributions: 15 October 2019. 4<sup>th</sup> issue will be published in December 2019.</p>
	<p><u>EUROSAI database of audits and products (SAO)</u> <i>(cf. Presentation of SAO)</i></p> <p>The SAO presented the update on what is new in both databases (DB):</p> <ul style="list-style-type: none"> <li>▪ SAI Belgium was rewarded for adding the 2000<sup>th</sup> contribution to the DB of audits.</li> <li>▪ <u>DB of audits</u>; current numbers: 2100 audits from 30 SAIs.</li> <li>▪ <u>DB of products</u>; current numbers: 3 checklists, 22 articles, 138 guidelines, 57 general documents, 50 handbooks, 12 manuals, 56 presentations, 4 toolkits, 9 training materials, 12 manuals.</li> </ul>	<p>Adaptation to needs of users (PDF files instead of web links and search improvements). Continual maintenance (validation of news contributions and reminders addressed to contributors). Adaptation to new technologies. Need for feedback and rise of awareness how the database is used.</p>
	<p><u>International Hackathon (SAO)</u> <i>(cf. Presentation of SAO)</i></p> <ul style="list-style-type: none"> <li>▪ Planned <u>in Prague from 3 –to 5 March 2020</u> for ca 30 foreign participants.</li> <li>▪ For data analysts, IT experts, graphic artists and auditors.</li> <li>▪ Aim: to find solutions (apps or visualization) for better effectiveness of processes carried out in SAIs.</li> <li>▪ SAI Germany already promised their participation.</li> </ul>	<p>Save the date and spread the information in SAIs in order to recruit suitable participants. Organise international Hackathon for SAIs in March 2020. Organise WS on Hackathon during EUROSAI Congress 2020.</p>

	<p><u>EUROSAI Training Events (SAO)</u> <i>(cf. Presentation of NKÚ)</i></p> <ul style="list-style-type: none"> <li>▪ The list of training experts updated to 60 experts from 13 countries.</li> <li>▪ Support the implementation of the EUROSAI training events (update the Practical guide for organising EUROSAI training events and its annexes, update the list of EUROSAI training experts).</li> <li>▪ Co-financing of trainings and other events from the EUROSAI budget.</li> <li>▪ New ideas for trainings (MOOC, Training for Training experts).</li> </ul>	<p>Further update of the list of training experts and publish it on the EUROSAI website.</p>
	<p><u>Welcome package for new EUROSAI presidents (SAO)</u> <i>(cf. Presentation of NKÚ)</i></p> <p>Presentation “EUROSAI at glance” (in PowerPoint format) is ready on the EUROSAI website for new heads of SAIs. It contains basic information about EUROSAI and should in a simple and understandable way explain positive aspects of EUROSAI.</p> <p>Welcome package index introduced.</p>	<p>Please share it with your (new) top management.</p> <p>Welcome package text will be distributed to the participants for comments.</p> <p>Afterwards, it will be distributed among members of the Governing Board for comments.</p>
	<p><u>Progress with the project “Follow-up of the implementation of the audit recommendations” (SAI Belgium)</u> <i>(cf. Presentation of Belgium)</i></p> <ul style="list-style-type: none"> <li>▪ Project group of 5 SAIs (Belgium, Germany, Lithuania, Spain and the Netherlands) was established.</li> <li>▪ Survey sent to EUROSAI members and ECA in July 2019; 33 SAIs replied.</li> <li>▪ Meeting in Brussels to discuss the survey planned for November 2019.</li> </ul>	<p>Expected results:</p> <ul style="list-style-type: none"> <li>▪ Draft of the final report being prepared between December 2019 – March 2020.</li> <li>▪ Workshop during EUROSAI Congress 2020 Prague organised by SAI Belgium and SAI Lithuania.</li> <li>▪ Presentation of the final report at the EUROSAI Congress 2020.</li> </ul>
	<p><u>Project group on Quality Management (SAI Hungary)</u> <i>(cf. Presentation of Hungary)</i></p>	<p>Looking for partners and for feedback from other SAIs. Possible presentation of</p>

	<ul style="list-style-type: none"> <li>▪ Aim of the project team is to collect common good practices that could be utilised in the quality management systems of the state audit offices.</li> <li>▪ Introduction of a good practice template.</li> <li>▪ Renewal of the Good Practices Database (contains ca 50 inputs): <a href="https://www.asz.hu/en/good-practices-db">https://www.asz.hu/en/good-practices-db</a></li> <li>▪ Publication of leaflet “What is the guarantee for the quality managed operation?”.</li> </ul>	the activities at the EUROSAI Congress 2020.
	<p><u>YES Conference (SAI UK)</u> <i>(cf. Presentation of UK)</i></p> <ul style="list-style-type: none"> <li>▪ 4th YES Conference will take place at NAO headquarters in London, 4 – 7 November 2019.</li> </ul> <p>More information available: <a href="http://www.yes2019.org.uk">www.yes2019.org.uk</a></p>	
Workshop BIEP	<p><u>BIEP workshop (SAO)</u> <i>(cf. Presentation of NKÚ)</i></p> <ul style="list-style-type: none"> <li>▪ More information available: <a href="https://biep.nku.cz/">https://biep.nku.cz/</a></li> <li>▪ Introduction of the BIEP portal.</li> <li>▪ Ongoing comparisons in BIEP: membership in international organisations, eID and construction and maintenance of road bridges and regional roads.</li> <li>▪ Workshop: Two main questions: <ul style="list-style-type: none"> <li>○ How are questionnaires and surveys in your SAI processed</li> <li>○ Identify good and bad practices <ul style="list-style-type: none"> <li>• Results: too many questionnaires – time consuming, often no feedback, overlapping topics, no possibility to ask additional questions if the questions are not clear...</li> </ul> </li> </ul> </li> </ul>	<p>Plans for future:</p> <ul style="list-style-type: none"> <li>▪ Modify and extend the functionality of the BIEP Portal according to users’ suggestions in order to increase user friendliness.</li> <li>▪ Integrate international comparisons to SAO’s audits as much as possible and come up with new comparison proposals.</li> <li>▪ Motivate young auditors to use the BIEP Portal.</li> </ul>

	<ul style="list-style-type: none"> <li>• Possible solution: The BIEP Portal stores all questionnaires and surveys which are accessible to any auditor at any time, possibility to discuss topics in discussion forums, questionnaires arranged by EUROSAI topics.</li> </ul>	<ul style="list-style-type: none"> <li>▪ BIEP workshop at the YES Conference and the EUROSAI Congress 2020.</li> </ul>
EUROSAI website update	<p><u>Reflections on EUROSAI websites</u> <i>(cf. Presentation of SAI of Spain- EUROSAI Secretariat)</i></p> <ul style="list-style-type: none"> <li>▪ Identification of EUROSAI website's sections to be updated. <ul style="list-style-type: none"> <li>▪ Request for collaboration needed from EUROSAI Key players (SGs co-leaders, Portfolio holders and chairs of the WG/TF) to review contents and projects finished; to send the produced outputs, materials &amp; links in order to update the EUROSAI website and to be sent to the Secretariat.</li> <li>▪ A reminder about the relevance of the News section so that our members are kept up-to-date about what is going on in EUROSAI.</li> <li>▪ Need to update the WGs &amp; TFs' own websites as well.</li> </ul> </li> </ul> <p>As a result of the discussion with the WG/TF, it was agreed that the EUROSAI website is still a very effective channel to make the work of WG/TF known in EUROSAI community and other stakeholders.</p>	<p>Update of the EUROSAI website by the Secretariat with the information, materials and document to be regularly and frequently provided by the key actors in EUROSAI.</p> <p>Review and update of the WG/TF websites.</p>
EUROSAI Congress 2020 and its agenda	<p><u>XI EUROSAI Congress 2020 (SAO)</u> <i>(cf. Presentation of SAO)</i></p> <ul style="list-style-type: none"> <li>▪ Prague, 31 May – 4 June 2020.</li> <li>▪ Introduction of the venue, SAO's team, agenda, topics of the 13 Congress workshops, design of the marketplace.</li> <li>▪ More information available: <a href="https://www.eurosai2020.cz/">https://www.eurosai2020.cz/</a></li> </ul>	
	<p><u>The Added value of IT Audit in the Changing Environment (SAI Turkey)</u> <i>(cf. Presentation of SAI Turkey)</i></p>	<p>Organise a workshop on IT audit during the EUROSAI Congress 2020.</p>

	<ul style="list-style-type: none"> <li>▪ General outline of the Congress Workshop: <ul style="list-style-type: none"> <li>– Brief information on the digital transformation and IT audit; brainstorming on common opportunities and challenges.</li> <li>– TCA’s methodology at a glance on audit of e-Gov projects.</li> <li>– Experience sharing of the participant SAIs via presentations.</li> <li>– Added value of the audit of e-Gov projects from different perspectives.</li> </ul> </li> </ul>	
	<p><u>Emerging issues in the strategic planning of SAIs (SAI Finland)</u> <i>(Video conference call with SAI Finland)</i></p> <ul style="list-style-type: none"> <li>▪ EUROSAI: 190 answers covering following emerging issues: <ul style="list-style-type: none"> <li>▪ Digitalization, technology development, AI and data;</li> <li>▪ Environment and climate, sustainability;</li> <li>▪ Societal changes, aging;</li> <li>▪ Changes in politics and media, truth and validity;</li> <li>▪ Building partnerships and increasing co-operation;</li> <li>▪ Changes in audit work generally.</li> </ul> </li> </ul>	<p>Organise a workshop on emerging issues during the EUROSAI Congress 2020.</p>
	<p><u>Investigations at the UK (SAI UK)</u> <i>(cf. Presentation of SAI UK)</i></p> <ul style="list-style-type: none"> <li>▪ Workshop on rapid audits took place in London in November 2018.</li> <li>▪ Share strategic and operational experience, best practice and risks in relation to conducting rapid facts-only audit products.</li> <li>▪ Facilitate the development of an informal network.</li> </ul>	<p>Organise a workshop on rapid audits during the EUROSAI Congress 2020.</p>
	<p><u>Progress and Recent Development in the Task Force on Municipality Audit (SAI Lithuania)</u> <i>(cf. Presentation of SAI Lithuania)</i></p> <ul style="list-style-type: none"> <li>▪ No. of TF members has been growing.</li> </ul>	<p>Possible change in the TF leadership next year.</p>

	<ul style="list-style-type: none"> <li>▪ Overview of activities in three strategic goals: <ul style="list-style-type: none"> <li>– Strategic goal I. and II. – overview of financing sources of municipalities, 2<sup>nd</sup> newsletter, overview of methodologies in local government auditing, quality assurance and data collection.</li> <li>– Strategic goal III. – Compendium on Municipality-owned companies – IVQ, 2019.</li> </ul> </li> </ul>	
	<p><u>Progress of the Task Force on Audit and Ethics (SAI Portugal)</u> <i>(cf. Presentation of SAI Portugal)</i></p> <ul style="list-style-type: none"> <li>▪ In 2019, the EUROSAI TFA&amp;E was awarded the I prize “Integrity in the Public Sector” by the University of Castilla La Mancha and the World Compliance Association.</li> </ul> <p>Activities underway:</p> <ul style="list-style-type: none"> <li>▪ Supporting the implementation of ISSAI 30.</li> <li>▪ Encourage ethics self-assessments: <ul style="list-style-type: none"> <li>○ 1st Phase – Moderator training (foreseen for July 2019)</li> <li>○ 2nd Phase – Self-assessments (to be conducted during 2019-2020)</li> <li>○ 3rd Phase – Lessons learned meeting (foreseen for 2020).</li> </ul> </li> <li>▪ Encourage the SAI’s role in promoting integrity in the public sector.</li> <li>▪ Testing the guidelines in audits.</li> <li>▪ Cooperation with OECD.</li> </ul>	<p>Search for a new leader of the TF. Annual meeting will be held in Bonn 10 - 11 December 2019. Tasks to be completed by EUROSAI Congress 2020:</p> <ul style="list-style-type: none"> <li>• The ethics training model and e-course;</li> <li>• The activities to support the implementation of ISSAI 30 and to complete the related guidance;</li> <li>• The roll out of the IntoSAINT self-assessments;</li> <li>• The assessment on the state of the art in European SAIs.</li> </ul>
	<p><u>Progress of activities of WGEA (SAI Estonia)</u> <i>(cf. Presentation of SAI Estonia)</i></p> <ul style="list-style-type: none"> <li>▪ WG currently has 43 members.</li> </ul>	<p>Upcoming meetings:</p> <ul style="list-style-type: none"> <li>▪ 17<sup>th</sup> annual meeting in Luxembourg on biodiversity.</li> <li>▪ Spring seminar in Malta (topic tbc).</li> </ul>

	<ul style="list-style-type: none"> <li>▪ Joint reports published on: Energy efficiency of public sector buildings, Air quality and Mediterranean marine parks.</li> <li>▪ 2 meetings organised in 2019: Steering committee meeting and meeting on the topic: <i>“From waste management to circular economy”</i>.</li> <li>▪ MOOC on Auditing water issues: 185 students from 47 countries certified; HITSA E-course Quality Award 2019.</li> <li>▪ More information available: <a href="http://www.eurosaiwgea.org">www.eurosaiwgea.org</a>.</li> </ul>	<p>Estonian SAI is ready to hand over the leadership to NIK Poland and assume the chairmanship of the WGIT.</p>
<p><b>10 October 2019</b> SG 2, summing up of project ideas and brainstorming results</p>	<p><u>Progress of activities in SG 2 (SAI Sweden and SAI Poland)</u> <i>(cf. Presentation of SAI Sweden)</i></p> <ul style="list-style-type: none"> <li>▪ Development of INTOSAI Professional Pronouncements (IFPP) – migration from ISSAI to IFPP (<a href="https://www.issai.org/">https://www.issai.org/</a>).</li> <li>▪ Promoting self-assessment: 1. peer reviews, 2. IT self-assessment and IT audit assessment, 3. IntoSAINT, 4. PMF</li> <li>▪ Overview of further SG2 projects: <ul style="list-style-type: none"> <li>– EUROSAI members’ capacity development needs analysis;</li> <li>– The EUROSAI secondment programme;</li> <li>– Joint EUROSAI – ECIIA project on integrated reporting;</li> <li>– Provision of Peer to Peer support and cooperation;</li> <li>– E-course in performance auditing;</li> <li>– Social utilisation and transparency of public sector audits;</li> <li>– The role of SAIs in spreading integrity culture;</li> <li>– Promotion of SDGs audit in Europe;</li> <li>– The voice of EUROSAI in the INTOSAI community.</li> </ul> </li> </ul>	<p>Organise WS on implementation of IFPP during EUROSAI Congress 2020. To nominate a single-point contact for a new (voluntary) network of Liaison officers for INTOSAI standards – response by October 30 to <a href="mailto:ECA-ISLO@eca.Europa.eu">ECA-ISLO@eca.Europa.eu</a>.</p>
	<p><u>Results of brainstorming on EUROSAI (and other) DBs:</u></p> <ul style="list-style-type: none"> <li>▪ In general, there are too many databases;</li> </ul>	<p>On EUROSAI website database of audits – add information about all other databases</p>

	<ul style="list-style-type: none"> <li>▪ Is there demand for all these databases? Would auditors be interested in methodological documents?;</li> <li>▪ The databases should be better marketed. SAIs could promote them on their respective websites;</li> <li>▪ DB of surveys can be part of DB of products (if there is proper filter);</li> <li>▪ Interoperability between CUBE and EUROSAI DB;</li> <li>▪ Hungarian DB can be linked to EUROSAI DBs;</li> <li>▪ Improvement of categorisations, introduction of more keywords;</li> <li>▪ Make it more user-friendly;</li> <li>▪ Better promotion and links of SAIs websites for the EUROSAI DBs;</li> <li>▪ Link to <a href="#">eTranslation</a> – tool for multilingual public services from EC. A useful tool for translating audit reports from and into EU official languages + Icelandic and Norwegian (bokmål). 4<sup>th</sup> ELRC conference in Helsinki from 26 to 27 November 2019. Registration needed.</li> <li>▪ There might be overlaps;</li> <li>▪ Database of audits and CUBE mostly used by participants and not the other databases.</li> </ul> <p>List of DBs:</p> <ul style="list-style-type: none"> <li>– EUROSAI DBs of audits, surveys, training events and outputs,</li> <li>– the CUBE (DB of IT and eGovernance audits from all over the world),</li> <li>– the good practice DB (managed by SAI Hungary),</li> <li>– BIEP (managed by the SAO).</li> </ul>	<p>that are managed by EUROSAI community. Add information about eTranslation and information regarding the fact that the database of audits is mentioned in Guidance on audit of the development and use of key national indicators. SAIs should promote the databases within their respective organisations.</p>
Brainstorming on expectations from the	Brainstormed ideas: <ul style="list-style-type: none"> <li>▪ Transparency;</li> </ul>	

<p>EUROSAI presidency, ideas for new projects</p>	<ul style="list-style-type: none"> <li>▪ Involvement of all the EUROSAI countries;</li> <li>▪ Integrity;</li> <li>▪ Inclusiveness of all EUROSAI members and interested partners, education and integration of SAls;</li> <li>▪ Show added value of EUROSAI;</li> <li>▪ Upcoming Presidency should look at the next Strategic Plan;</li> <li>▪ EUROSAI WGs and TFs that have equivalent WGs and TFs in INTOSAI could cooperate a bit more and give feedback to EUROSAI members about what is happening in the relevant INTOSAI WGs and TFs.</li> </ul>	
<p>Conclusion and Future Tasks</p>	<p>Update of the Operational Plan for SG1. Search for SG1 leaders for the years 2020 – 2023.</p>	