



EUROSAI Strategic Goal Meeting
Tirana, Albania, 30-31 October 2018
Minutes

Agenda item	Main results	To do
30 October 2018 Welcome by Ms Lindita Milo		
Adoption of the agenda	Agenda adopted	
Overview of current development in the EUROSAI Operational Plan	<i>(cf. Presentation of Turkey)</i> The SAI of Turkey presented the current developments in the EUROSAI Operational Plan and informed that the General Procedures were approved by the Governing Board: <ul style="list-style-type: none">▪ CT Approval Mechanism for the ToR of the Projects Groups▪ Better visualisation of the Operational Plan and its implementation▪ Co-leaders and portfolio holders will have admin status to upload their own updates/documents▪ Benefits for co-leaders and portfolio holders▪ Benefits for WGs, TFs and project groups www.eurosaio.org will be available only in English, EUROSAI website must be translated into 5 languages.	The website will be launched in the first week of December. Necessary to have a final editor/super admin of the admins' uploads. New volunteers needed. Connection to the EUROSAI website (discussion about the duplication of information).
Progress reports on current projects	<u>Progress and Recent Development in the Task Force on Municipality Audit (SAI Lithuania)</u> <i>(cf. Presentation of Lithuania)</i> The SAI of Lithuania presented its activities in three strategic goals:	



	<ul style="list-style-type: none">▪ Strategic goal I. – Exchanging the best practice and experience to reach audit results that have a substantial impact on improving public financial management.▪ Strategic goal II. - Making the external municipal auditing system more efficient.▪ Strategic goal III. – Encouraging cooperative audits. <p>TFMA has identified a topic for cooperative audit “Responsibility of local governments’ capital investments”, however, no TFMA member is ready to lead it.</p> <p><u>Progress of the Task Force on Audit and Ethics (SAI Portugal)</u> <i>(cf. Presentation of Portugal)</i></p> <p>The SAI of Portugal presented the main goals:</p> <ul style="list-style-type: none">▪ To support the implementation of SAIs and ethics▪ To support the implementation of ISSAI 30 and to promote integrity in public sector <p>According to surveys, ethics in SAIs is asymmetric, mainly in control components, SAIs are not aware of the possibilities they can explore.</p> <p>There is a new approach in the cooperation with OECD, providing self-assessments tools for governments, identifying vulnerable sectors.</p> <p>The SAI of the Netherlands might start a Project Group on IntoSAINT in Europe.</p>	<p>Further steps: audit compendium, newsletter, analysis and dissemination of results of surveys, seminar on municipality audit, annual meeting</p> <p>SAI Portugal would like to hand over the leadership of the TF.</p> <p>Possible results with the cooperation – helping SAI to suggest objectives, developing modules of indicators for collecting data, suggestion to enhance the analysis.</p>
--	--	---



	<p><u>Progress of activities of WGEA (SAI Estonia)</u> <i>(cf. Presentation of Estonia)</i></p> <p>SAI Estonia presented their work-plan for 2017 – 2020:</p> <ul style="list-style-type: none">▪ Energy efficiency of public sector buildings (results published in October 2018)▪ Air quality – coordinated audits with 15 SAIs▪ Mediterranean marine parks – protected marine areas <p>Objective 1.3.- meetings:</p> <ul style="list-style-type: none">▪ Helsinki – Seminar on environmental governance▪ Bratislava – 16th Annual Meeting on climate change and impact of environmental audits (preceded by seminar on climate change data)▪ Cooperation with INTOSAI WGEA – 16th Steering Committee meeting in Prague, October 2018▪ Cooperation with the European Commission (environmental governance and compliance forum) and with IMPEL (network connecting public sector institutions).▪ New development in LinkedIn, new platform to join, professionals on LinkedIn.▪ New MOOC in November 2018: Auditing water issues. <p><u>Progress of the activities of EUROSAI WGIT (SAI Poland)</u> <i>(cf. Presentation of Poland)</i></p> <p>SAI Poland presented their work-plan for 2017-2020 which contains two goals:</p>	<p>SAI Estonia is looking for a new chair of the WG. Results in January 2019 Results in January/ February 2019</p> <p>In 2019 meeting in Cyprus: Waste management and circular economy In 2019 Luxembourg in cooperation with ECA: Biodiversity</p> <p>SAI Estonia will take over the chairing of the WGIT.</p>
--	--	---



	<ul style="list-style-type: none">▪ Enhance IT potential of SAIs by seminars and workshops ITSA and ITASA▪ IT ISSAIs, facilitation of good practice (Control Space of e-government Audit projects-CUBE) <p>Parallel audit on data protection was changed to a “minimal parallel audit” since they issued separate reports.</p> <p>IT solution created which will ensure submission on topics and provide selection mechanism. It is very important to present a framework for the parallel audits.</p> <p>PA HUB (IT Solution) – ISSAI 5800 contains methods, guidelines, reflecting strong coordination and clear vision of audits.</p> <p>PA platform tech – very basic, simple solution (contains data from the annual survey), must have discussion forum.</p> <p>Audit methodology meeting in Warsaw 16-17 October 2018 showed the possibility to discuss potential audits.</p> <p>Subcommittee meeting – mechanism of analyses of auditees’ documentation.</p> <p>The SAI of Spain commented that projects in the OP should be those from which EUROSAI community can benefit from. Therefore, if the project on data protection was to be kept in the OP, although separate audits were issued at the end, those reports or at least the methodology should be shared with EUROSAI members, otherwise the project should be removed from the OP.</p>	<p>CUBE project/tool in development</p> <p>Parallel audit on data protection will be modified to minimal parallel audit and some related products (presentation of the methodology) will be shared with EUROSAI members.</p>
--	--	--



Czech Republic
Supreme Audit Office



	<p><u>Values and benefits from cooperation in conducting parallel audits (SAI Albania)</u> <i>(cf. Presentation of Albania)</i></p> <p>SAI Albania was established in 1925 and has experienced a number of changes in the last decades. New Strategy Plan for 2017-2022 was presented.</p> <p>The EUROSAI Strategic goals are integrated into the strategy plan of SAI Albania.</p> <p>Motto of SAI Albania: Mutual experience- benefits for all.</p> <p>Twinning project IPA 2013 together with SAI Poland and SAI Croatia.</p> <p>In 2012-2018 11 parallel audits were introduced, e.g. road safety, energy efficiency together with regional SAIs and mentoring from SAI Sweden and ECA.</p> <p>After each training event, information is shared with all auditors in SAI Albania's office.</p> <p>The third audit was the strategic development of tourism; Albania has no approved strategy for tourism.</p>	
Presentation of Strategic Goal 1, progress report on current projects	<p>The co-leaders presented progress of current projects:</p> <p><u>BIEP (SAI Czech Republic)</u> <i>(cf. Presentation of Czech Republic)</i></p> <p>BIEP in line with the 3C principles which are EASY communication, BETTER cooperation which result in MORE comparisons.</p> <p>Introduction of the results of three audits where international benchmarking was used, i. e. immovable property, centralized public procurement and social housing.</p> <p>Information on further development of BIEP.</p>	Extranet/website for use of BIEP BIEP is a project open towards new ideas, perspectives and cooperation, ideas of SAIs as well as their participation is welcome.



	<ul style="list-style-type: none">▪ Suggestions from the discussion with other SAIs:<ul style="list-style-type: none">– Provide more information on exactly how to access the information about BIEP– There is no methodology on the website, it must be clear what kind of information can be obtained from BIEP– How to combine BIEP and databases– Would there be space for a market place for cooperative audits? <p><u>Innovations in EUROSAI (SAI Germany)</u> <i>(cf. Presentation of SAI Germany)</i></p> <p>The project group plans to publish the EUROSAI members' innovative approaches as a quarterly newsletter, publishing only really innovative contributions. The first call for contributions resulted in 18 articles from 10 SAIs so far.</p> <p>The first newsletter will probably be published in November 2018. The project group aims to support the articles through videos and presentations.</p> <p><u>EUROSAI database of audits and products (SAI Czech Republic)</u> <i>(cf. Presentation of Czech Republic)</i></p> <p>The SAI of the Czech Republic presented the update on what is new with both databases:</p> <ul style="list-style-type: none">▪ find five types of materials in the EUROSAI database of audits: audit reports, annual reports, summaries, press releases and joint audits▪ at this moment 1719 audit materials in the database from 30 contributing members	<p>Need to be careful not to overlap with many initiatives.</p> <p>Newsletters will be published on the EUROSAI website as well.</p> <p>The project group is working on a subscription possibility with the EUROSAI secretariat.</p> <p>Constant work on getting new contributors and encouragement of contributors to add audit materials regularly.</p>
--	---	---



	<ul style="list-style-type: none">▪ 18 cooperative audits performed by EUROSAI members <p>Discussion and suggestions from other SAIs:</p> <ul style="list-style-type: none">▪ How much is the database used?▪ Is there any use of the audits inserted long time ago?▪ How is information about annual reports (= main financial audit reports of several SAIs) uploaded? <p><u>“Hackathon” (SAI Czech Republic)</u> <i>(cf. video of Czech Republic)</i></p> <ul style="list-style-type: none">▪ Suggestions:<ul style="list-style-type: none">– Explore possibilities of how to exploit publicly available data– SAI of France and the Netherlands previously organised Hackathons and could contribute their experience. <p>EU Datathon mentioned as another example.</p> <p><u>EUROSAI Training Events (SAI Czech Republic)</u> <i>(cf. Presentation of Czech Republic)</i></p> <p>The SAI of the Czech Republic presented its plans for future activities:</p> <ul style="list-style-type: none">▪ Monitor the organisation of several training activities including e-seminars (database of training events, list of EUROSAI training events)▪ Support the organisation of the EUROSAI training events (update the Practical guide for organising EUROSAI training events and its annexes, update the list of EUROSAI training experts)	<p>SAI Czech Republic will examine this and send information/instructions to SAIs</p> <p>Hackathon before Congress 2020</p> <p>Updated EUROSAI training experts list will be added in January 2019.</p>
--	--	---



	<p><u>Welcome package for new EUROSAI presidents (SAI Czech Republic)</u> <i>(cf. Presentation of Czech Republic)</i></p> <p>A new material introduced that contains basic information about EUROSAI and should in a simple and understandable way explain positive aspects of EUROSAI.</p> <p>The SAO presented an updated presentation EUROSAI at glance with current information and new design that will be available soon on EUROSAI website.</p>	<p>Welcome package ready for Coordination Team's endorsement.</p> <p>To upload the updated presentation on the EUROSAI website. Publish a piece of news about the update.</p>
<p>Presentation of planned and forthcoming projects</p>	<p><u>Information on the Database of surveys (SAI Portugal)</u> <i>(cf. Presentation of Portugal)</i></p> <p>SAI Portugal informed about update of Database of Surveys – especially FAQ.</p> <p>Surveys of ECIIA and OECD also in the database.</p> <p>SAI Portugal will be responsible for the surveys that are not launched by SAIs.</p> <p><u>Information on the KSC-IDI Community portal</u></p> <p>The portal can be used for e-learning, videoconference, etc. IDI has specialists in EUROSAI already trained.</p> <p>IT people from the SAIs of Portugal and Spain were trained in blackboard (mainly for VC) in December 2016 but the tools have not been used so far. KSC-IDI Community portal has been revamped this year but the Indian colleagues have not contacted us after that revision.</p> <p>ECA offered EUROSAI an online course on performance audits and IDI is helping us to host it on the IDI platform (as the KSC-IDI platform was under renewal this year).</p>	<p>Recent surveys need to be added to the database. The database is not actually in a form of a database so a template for the database of surveys will be prepared and discussed with SAIs Spain and the Czech Republic.</p> <p>An online course on performance audit (offered by ECA and hosted in the IDI platform) will be delivered in a pilot basis in 2019.</p> <p>SAIs of Spain, Portugal and the Czech Republic need to explore thoroughly the tools of the KSC-IDI community portal and IDI portal and market them accordingly.</p>



Information on the joint event with AFROSAI (SAI Portugal)

Organisation of a joint event with AFROSAI on SDGs in November 2019 together with the celebration of 630 anniversary of SAI Portugal.

Two projects of the SAI of the United Kingdom (presented by SAI Germany)

Reactive and Rapid Audit Reporting

- Workshop on 14-15 November 2018, London
- Share strategic and operational experience, best practice and risks in relation to conducting rapid facts-only audit products
- Facilitate the development of an informal network
- Workshop results will be shared with EUROSAI members

Some SAIs raised the issues of uncertainty of the topic which was not clear and of inclusiveness regarding projects like this which are not open to all in EUROSAI. Reflections on the need of sharing the results were made.

Steering Committee for YES Conference 2019

- To be established in November 2018
- Participants: Hosts of former YES conferences, co-leaders of SG1 and SG2, and EUROSAI Presidency and Secretariat have been invited
- Objective: provide advice and support developing the content of the 4th YES conference

4th YES Conference will take place at NAO headquarters in London in November 2019



<p>Pitching of further project ideas</p>	<p><u>Proposal for the project “Follow-up of the implementation of the audit recommendations” (SAI Belgium)</u> <i>(cf. Presentation of Belgium)</i></p> <p>SAI Belgium presented a project proposal (cf. brainstorming 1st meeting SG1) to be implemented 2019 – mid-2020.</p> <p>Proposed project activities:</p> <ul style="list-style-type: none">▪ mapping various systems of follow-up of implementation in EUROSAI members▪ proposal: survey (send to EUROSAI member SAIs)▪ structuring existing follow-up systems in various categories (f.i. quantitative vs. qualitative systems) <p><u>Information by Co-leaders of Strategic Goal 2 (SAI Poland and Sweden)</u> <i>(cf. Presentation of Poland and Sweden)</i></p> <p>SAI Poland and SAI Sweden presented their progress in Strategic Goal 2, helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development. Audit methodology meeting has been organised recently in order to facilitate the cooperation with other SAIs.</p> <p>Focus is on value for EUROSAI members- quality before quantity, and sustainable results.</p> <p>The ISSAI Framework is currently migrating into the IFPP (video</p>	<p>Project core group (min. 2 other SAIs) to be assembled before end 2018</p> <p>Proposed (final) products:</p> <ul style="list-style-type: none">▪ Best practices guide <p>Possibly also</p> <ul style="list-style-type: none">▪ Workshop during EUROSAI Congress 2020 Prague▪ Article in EUROSAI magazine▪ Discussion forum (website EUROSAI) <p>SAI Poland and SAI Portugal will raise this IFPP interpretation issue at the INTOSAI Governing Board meeting (November 2018).</p> <p>SAI Poland and SAI Sweden will set up a virtual community structure to facilitate clarifying particular IFPP interpretation issues among EUROSAI members.</p>
--	--	---



Czech Republic
Supreme Audit Office



on <https://www.youtube.com/watch?v=vetBdpNCIMO&t=1s>).

Discussion and suggestions from other SAIs:

- SAI Belgium raised the issue of SAIs preparing for the IFPP to come into force (September 2019) and being confronted with several IFPP compliance interpretation issues to which INTOSAI PSC has not reacted satisfactorily so far (e.g. Is SAI code of ethics based on pre-2016 version of ISSAI 30 impeding compliance with IFPP?). Other SAIs represented at the meeting confirmed these concerns.

Portfolio on regions (SAI Spain)

(cf. Presentation of Spain)

SAI Spain presented the relations of EUROSAI with other organisations: OLACEFS, ASOSAI, ARABOSAI and AFROSAI.

Objective of Portfolio: to enhance the EUROSAI Cooperation with other regional organizations by improving the cooperation mechanism.

Progress so far in the portfolio:

- Terms of references for Joint Conferences (OLACEFS, ARABOSAI, ASOSAI)
- Next Joint conferences:
 - a) EUROSAI-ASOSAI Joint Conference in Israel 10-14 March 2019 and the topic is Emerging issues and Emergency Situations. There are several subthemes already identified but suggestions are welcome. The link with the Finnish portfolio on Emerging issues has been made and they will lead a workshop at the conference.



	<p>Deadline for communicating participant's contributions: 26 November 2018.</p> <p>b) IX EUROSAI – OLACEFS Joint conference will be hosted by SAI Hungary (September 2020). The theme is being discussed and the host has proposed Ethical Leadership, to be discussed at strategic level and Innovation and utilization/communication; Digitalization and capacity building or Capacity buildings and quality management/quality management for technical level's discussion.</p> <ul style="list-style-type: none">▪ EUROSAI – AFROSAI Cooperation framework<ul style="list-style-type: none">– internal distribution of the framework within EUROSAI and AFROSAI– Conference on SDGs with AFROSAI will be hosted by the Portuguese SAI in November 2019– Members from both Regions can attend to respective training events under certain limitations (so we will share the respective list of training events for 2019, as we did last year). WGEA representative pointed out that they always invite the Regions to their seminars.▪ Fostering dialogue in the Fora of INTOSAI Regional Organizations in:<ul style="list-style-type: none">a) INTOSAI CBC-Donor cooperation meetings (and the RFCD) in Kuwait, 3-6 Sept 2018b) INTOSAI-Regions Coordination Platform meetings - Oslo, June 2018 in which the 1st Roundtable of Regions (a Region-to-Region	<p>To define the topic and dates of the Joint Conference a letter will be sent to the co-leaders of SGs to search for possible topics among other discussions, in close cooperation with OLACEFS. The topic and dates are to be approved by the GBs of both Regions in 2019.</p> <p>To share the updated list of EUROSAI training events for 2019 with AFROSAI</p>
--	--	--



	<p>practical knowledge sharing session) was held and chaired by the EUROSAI Secretariat.</p> <p>Discussion and suggestions from other SAIs: SAI Poland organised an Audit Methodology Meeting that covered quality assurance – it is very important that all the regional organisations are informed. Training experts are needed. SAI Sweden informed about the discussion with director of IDI, they are interested to hold Quality Assurance Seminars. AFROSAI should be supported, French-speaking part included.</p>	
<p>Summing up of project ideas and brainstorming results 31 October 2018</p>	<p>SAI Germany used the summary of the EUROSAI web-based dialogue results on Emerging Issues for brainstorming session and summed up the main themes:</p> <ol style="list-style-type: none">1. Digitalisation, technology development, AI and data analytics2. Environment and climate sustainability3. Social change, population ageing4. Changes in politics and media, truth and utility of information5. Building partnership and increasing cooperation6. Changes in audit work generally rapid (for example auditing) <p>Brainstormed ideas:</p> <ul style="list-style-type: none">▪ SAI Albania – question how to build up the relation between internal and external audit, to find the most effective way how to follow up recommendations. It could form a part of the theme Building partnership and increasing cooperation. SAI Netherlands is	



responsible for the relations with other stakeholders (e.g. ECIIA) and will lead a project on integrated reporting within SG2.

- SAI Portugal – The need of delivering different products to the citizens than just audits (referring to UK investigations). It is necessary to inform everybody in EUROSAI and there is the need of new skills of auditors (besides economists and lawyers also social scientists, sociologists and engineers). Human resources are very important.
- SAI Belgium set up a DataLab for assembling and sharing staff with special audit skills (in particular in data and statistical analysis). This was inspired by ECALAB, an internal team consisting of different business areas to explore new methodologies. EUROSAI could examine how to facilitate and/or bring together similar initiatives.
- SAI Poland – What is investigation in audit? Is it an ad hoc audit that is called investigation? It depends on each SAI's mandate. Investigation is a difficult term usually connected to police's work, not audits. Need for workshop on the investigations. Might be a problem for some SAIs to start rapid/ad hoc audit that is not in the audit plan.
- SAI Belgium has been charged by Parliament with a growing number of non-audit assignments, e.g. regarding transparency rules for political parties and representatives. Maybe EUROSAI could work on the issue of non-audit assignments.
- SAI Estonia – Environment and sustainability – it is much wider concept, sustainability itself should be a project, it should be included in as many projects as possible.



Conclusion and Future Tasks	<p>Update of the Operational Plan for SG1</p> <p>The question of how to present finalised projects in the OP will be solved during the next Governing Board meeting.</p> <p>All the WGs and TFs should send the update on the projects to the SAI Turkey.</p> <p>Next meeting of SG1 is going to take place in the Czech Republic in 2019.</p>	
-----------------------------	--	--