



XLI EUROSAI GOVERNING BOARD MEETING
(The Hague, The Netherlands, 16 June 2014)

SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS

The XLI Meeting of the EUROSAI Governing Board (GB) took place in The Hague, The Netherlands, on 16 June 2014. It was chaired by Mr. Guilherme D'Oliveira Martins, President of the Tribunal de Contas of Portugal and President of EUROSAI, and hosted by Ms. Saskia J. Stuiveling, President of the Algemene Rekenkamer (The Netherlands Court of Audit). The main discussions and agreements referred to the following issues:

1. The agenda of the XLI Meeting of the GB and the minutes of the XL GB Meeting, held in Brussels (Belgium) on 30 May 2013, were unanimously approved by the GB.
2. The GB took note of the 2011-2014 EUROSAI Activity Report, the 2013 Financial Report and the 2013 Report of the EUROSAI Auditors, which stated that the financial statements provided a true and fair view of the EUROSAI financial position for that fiscal year.
3. The Governing Board supported the draft Budget 2015-2017 presented by the EUROSAI Secretary General, to be submitted to the Congress. The total resources to be obtained annually during the three-year period 2015-2017 amount to 101,908 €, after the reclassification of three member SAIs following the application of the December 2012 UN scale.
4. The GB took note of the information provided by the Secretary General with regard to the candidacies received from the SAI of Finland, Moldova and the United Kingdom to be elected as members of the GB and decided to present these three candidacies to the Congress.
5. The candidacies of the SAIs of Croatia and Israel for the positions of Auditors of EUROSAI during the period 2014-2016 were supported by the GB.
6. In the framework of the implementation of the EUROSAI Strategic Plan, Goal Teams 1 (Chair: SAI of France), 2 (Chair: SAI of Germany), 3 (Chair: SAI of the Czech Republic) and 4 (Chair: SAI of Portugal) presented their progress report related to 2011-2014. The SP midterm review report was also presented, being highlighted that, after 3 years working on the implementation of the ESP, 58% of the expected outcomes had been achieved until June 2014 and almost all strategies had produced so far the intended results in schedule. The Chairs of Goal Teams presented within their reports different documents either to be approved or to be acknowledged by the GB.

The GB approved the Practical guide for organising EUROSAI events (including a sustainability checklist), the EUROSAI website update protocols, and the list of training events to be organised.

The GB took note of the SP mid-term review report and the GTs 2011-2014 reports, and acknowledged the GT1 deliverables: Innovation Booklets I and II, findings of the survey on SAI independence, Good Practice Examples in the Capacity Building of Supreme Audit Institutions (success stories document); and the GT2 intermediate implementation document for INTOSAI GOV 9150 and IIA 2050 (rapporteur: SAI of Belgium).

The GB took note of the EUROSAI SP update, included in the SP mid-term review report, and supported its approval by the Congress.

The GB recommended that the Communication framework, drawn up by Goal Team 4, be approved by the Congress.

7. The GB took note of the 2011-2014 Activity Reports of the EUROSAI Working Groups on IT Audit (ITWG; Chair: SAI of Switzerland) and Environmental Auditing (WGEA; Chair: SAI of Norway); of the Task Forces on “Audit of Funds Allocated to Disasters and Catastrophes” (Chair: SAI of Ukraine) and “Audit & Ethics” (Chair: SAI of Portugal); as well as of the progress made by the “Monitoring Committee for setting up and operating the Electronic Data Base on Good Practices” (Chair: SAI of Hungary).

The GB supported all draft resolutions to be presented to the Congress, which included, among other proposals, changes in the chairmanship of both the ITWG and the WGEA (to be transferred to the SAI of Poland and the SAI of Estonia, respectively), the renewal of the mandates of the other Chairs, and the transformation of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes into a Working Group.

8. Several issues were considered by the GB under the heading of EUROSAI cooperation:

➤ Cooperation with IDI:

The GB was reported on IDI’s activities, paying special attention to the IDI Strategic Plan 2014-2018 and the Programmes in Cooperation with EUROSAI, such as the 3i Programme. The GB was also informed on the INTOSAI-Donor Cooperation activities in EUROSAI (7 members involved in PMF, 2 concept notes for the 2013 GCP, and 39 answers to the 2013 IDI Global Survey).

➤ Cooperation with INTOSAI Regional Working Groups:

- The GB was informed on the progress of the cooperation of EUROSAI with INTOSAI Regional Working Groups and on the next Joint Conferences to be held: the II EUROSAI-ASOSAI Conference in Moscow, to be held among the members and observers of the GB, from the 25th till the 27th September 2014, being its central theme “Lessons learned from the past experiences of adopting the ISSAIs and their future implications”; and the V EUROSAI- ARABOSAI Joint Conference, to be held in Qatar in February 2015, being its main theme “The role of SAIs in the oversight of government bailout plans”.
- The GB agreed on the new dates proposed for the V EUROSAI ARABOSAI Joint Conference (2-4 February 2015), in order not to overlap with the General Assembly of ASOSAI.

The GB agreed to the VIII EUROSAI OLACEFS Conference being held in June 2015, as requested by OLACEFS.

- The Governing Board agreed on enlarging the external cooperation with other external partners, such as OECD, European Environmental Agency and European Commission (DG Environment) among others.

➤ Cooperation with external partners: EUROSAI-ECIIA Agreement

The GB approved the renewal of the EUROSAI ECIIA agreement, to be signed on the 19th June 2014 (rapporteur: SAI of Belgium).

8. The GB approved granting two financial subsidies from the EUROSAI budget at the request of the SAI of Lithuania and the SAI of the Czech Republic. The National Audit Office of Lithuania requested 3,400 € for hosting the Seminar on “Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) in Vilnius (Lithuania), the 28th and 29th of October 2014. The SAI of the Czech Republic requested 4,610 € for hosting the seminar on “Audit of Public Revenues – Exchange of Experience, Problems and Best Practice” in Prague (Czech Republic), the 23rd and 24th of October 2014. The subsidies will be financed with allocations of Goal Team 2 and Goal Team 3, respectively.
9. The GB took note of the INTOSAI information provided by the INTOSAI Secretary General, regarding recent developments and activities relating to the implementation of the UN Resolution on SAI Independence and the cooperation of INTOSAI and the UN in the framework of the UN Post-2015 Development Agenda.