

**43<sup>rd</sup> EUROSAI Governing Board Meeting  
(Helsinki, Finland, 10 March 2015)**

**SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS**

The 43<sup>rd</sup> meeting of the EUROSAI Governing Board (GB) took place in Helsinki, Finland on 10 March 2015, under the Chair of the EUROSAI President and hosted by the National Audit Office of Finland. The President of EUROSAI, Ms. Saskia J. Stuiveling, announced that items on the agenda would be discussed first and the needed decisions would be taken at the end of the meeting under item 21 "Pending Decisions & AOB". However, the draft agenda was adopted to be able to proceed with the items of the agenda.

The **MAIN DISCUSSIONS** referred to the following issues:

**Items 3 and 4.-** The Secretary General, Mr. Ramón Alvarez de Miranda, presented the 2014-2015 EUROSAI Activity Report and the 2014 EUROSAI Financial Report. The Secretary General informed that the audit report would be presented to the GB as soon as the auditors issued it, being the field work planned for the last week of April 2015. Moreover, he communicated that a funding request from the Chair of the WG on Disasters and Catastrophes had been received and that it would be submitted to the GB by written procedure, following the global report and recommendation by Goal Team 4.

Discussions dealt with the kind of expenses that could be covered by the EUROSAI budget, being the general agreement that they were mainly those related to technical support, including expenses derived from inviting external speakers and those originated by meetings of EUROSAI GTs, WGs and TF, whereas hospitality expenses could not be covered by the EUROSAI budget. The GB also discussed what other initiatives could be promoted by the GB (such as a prize for research and audit works of SAIs, e-meetings and Massive Open Online Courses (MOOCs)). Mr Alar Karis will look into the last item and report back to the Governing Board on the use of MOOCs by EUROSAI.

**Item 5.-** The President of EUROSAI, Ms. Saskia J. Stuiveling, presented the lessons learnt from the IX<sup>th</sup> EUROSAI Congress. The Congress was very well received by participants, but lessons for the next Congress include reconsidering the number of workshops and the use of the mindmapping as a reporting tool. The President of the SAI of Finland, Mr. Tuomas Pöysti, introduced the Padlet application at this GB meeting, inviting the GB participants to use it throughout the meeting for interacting and for providing feedback on the IX<sup>th</sup> Congress format.

**Item 6.-** The new activities derived from the IX<sup>th</sup> EUROSAI Congress were debated, focusing on 3 issues: cooperative audit activities on health care, extractive industries and open data. Ms. Stuiveling explained the approach for these new activities and the participants exchanged views on them. Finland offered to take the lead in the area of Health care. The Netherlands will lead extractive industries and Open Data is a shared responsibility of GT1 and the ITWG. Some SAIs expressed their interest in being involved in one or more projects.

**Item 7.-**Ms. Stuiveling presented the proposal sent by GT4 for an independent evaluation of EUROSAI and asked the GB members if they agreed with the key steps of the process, the GB's role and the way of disseminating the outcome of the self-assessment.

Mr. Omer Karamollaoglu, representing the SAI of Turkey, expressed some concerns about the second phase of the process being based on the results of the self-assessment. Ms. Stuiveling shared that in the Netherlands it is quite normal to use a self-assessment as a preparatory phase of an independent evaluation. The Secretary General supported the idea of the self-assessment since it would help to define the content of the mandate letter to the evaluator in a more democratic way, thus enabling to address the concerns of all the members of EUROSAI.

The President of the European Court of Auditors (ECA), Mr. Vítor Caldeira, shared the ECA's experience of carrying out a self-assessment prior to an evaluation, and indicated that the independent evaluator was not limited by the results of this first phase. Regarding the dissemination of the outcome of the self-assessment, he suggested this to be done in the form of an executive summary. This idea was supported by Ms. Stuiveling.

**Items 8 and 9.-** In the framework of the implementation of the EUROSAI Strategic Plan, Goal Team 1 (Chair: SAI of Hungary), Goal Team 2 (Chair: SAI of Germany), Goal Team 3 (Chair: SAI of the Czech Republic) and Goal Team 4 (Chair: SAI of The Netherlands) presented the progress made since the last GB meeting in June 2014, together with information on future projects and particular issues for discussions. The presentations were followed by a general discussion on the outcomes of the presentations. For example, the Chair of GT2 asked if criteria for choosing external partners were needed and if so, what they should be. The Chair of GT3 discussed how to persuade EUROSAI members to contribute to the databases of audits and products and how to make those databases popular in our community. The President of the Czech Supreme Audit Office and chair of GT3, Mr. Miloslav Kala invited all SAIs to contribute to the database of audits. This way it would be possible to contribute to effective dissemination and accessibility of information.

**Items 10 and 11.-** The 2014-2015 Activity Reports of the EUROSAI Working Groups on IT Audit (Chair: SAI of Poland) and Environmental Auditing (Chair: SAI of Estonia); Audit of Funds Allocated to Disasters and Catastrophes (Chair: SAI of Ukraine) and the Task Force on and "Audit & Ethics" (Chair: SAI of Portugal) were presented to the Governing Board; 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). They were followed by a general discussion on the outcomes of the presentations, mainly focusing on the marketing of their activities to make the most of all this knowledge within those Working Groups and the Task Force. Mr. Peter-Kristian Foss, Auditor General of the SAI of Norway, requested information on the level of use of the databases of the website. Since the databases had just been launched at the time of the 43rd GB meeting, such information will be provided at the next GB meeting.

**Item 12.-** The Governing Board was informed by the representative of the SAI of Israel, Mr. Philippe Elie Mersel, on the next Young EUROSAI in November 2015 and its topic: "SAI and I". He kindly invited the GB members to attend a parallel programme to the event.

**Item 13.-** The GB was informed about the preparations of the X<sup>th</sup> EUROSAI Congress by the President of the SAI of Turkey, Mr. Recai Akyel. The main theme of the congress will be "Implementing ISSAIs; challenges and solutions" and dates and location will be decided together with the President and Secretary General of EUROSAI (the intended dates being 29<sup>th</sup>

May – 2<sup>nd</sup> June). Mr Akyel also announced that a technical conference will be held in 2016 to prepare the X<sup>th</sup> Congress.

**Item 14.-** Mr. André Van Ommeren, representing the Chair of GT4, informed on the development of the EUROSAI Strategic Plan 2017-2023 (ESP). GT4 had prepared a roadmap to show the next steps. Ms. Stuiveling indicated that the outcomes of the self-assessment and the 2<sup>nd</sup> Young EUROSAI will also be taken into account when developing the new ESP. Mr. Karamollaoglu, from the SAI of Turkey, commented on the current ESP and structure and the overlaps that, in his opinion, exist between the GTs and WGs and need to be considered when the new ESP is developed. Ms. Archana Shirsat, representative of IDI, offered support in the development of the new Strategic Plan, taking into account its experience on strategic plans and on supporting INTOSAI Regional Working Groups. Ms. Monika González-Koss, INTOSAI Director of Strategic Planning, offered the results of the internal and external scans conducted by the INTOSAI Task Force for Strategic Planning. Mr. Vítor Caldeira asked if the stakeholders will be addressed in the ESP process and reflected on the possibility of obtaining input from citizens.

**Item 15.-** Several issues were presented by the Secretary General regarding the follow up of EUROSAI cooperation with INTOSAI RWG:

- ✓ The 2<sup>nd</sup> ASOSAI-EUROSAI Joint Conference was held in Moscow in September 2014. Regarding the cooperation with ASOSAI, it would be advisable to widen the scope for participants in future events and not to limit the participation to the GB of both organisations.
- ✓ The monitoring by the Secretariat of the postponement of the 5<sup>th</sup> ARABOSAI-EUROSAI Joint Conference by the SAI of Qatar and the new dates offered by the host; 7-9 December 2015.
- ✓ Mr. Alvarez de Miranda García recalled the reflections made in the past years by the Secretariat on how to improve cooperation with other INTOSAI RWG and make it more dynamic and fruitful. He proposed to apply to the 5<sup>th</sup> ARABOSAI-EUROSAI Joint Conference the same approach as the one being used for the 8<sup>th</sup> OLACEFS- EUROSAI Joint Conference in Quito, Ecuador in June 2015.

**Item 16.-** Mr. Peter-Kristian Foss, Auditor General of the SAI of Norway and Chairman of the Board of the INTOSAI Development Initiative (IDI), and Ms. Archana Shirsat, reported on IDI's Strategic Plan and how to strengthen IDI-EUROSAI cooperation. Some questions were posed to EUROSAI, taking into account the strategic shift in the IDI Strategic Plan 2014-2018 to strengthen the work with the INTOSAI regions and the possibility of working on a cost recovery basis. IDI presented the 7 IDI programmes for 2015-2018 and offered them not only to eligible countries in EUROSAI but also to non-eligible members on a cost recovery basis, asking EUROSAI to coordinate those requests. Ms. Stuiveling proposed that GTs and WGs would reflect on those questions and would get back to IDI.

**Item 17.-** Mr. Philippe Roland, Senior President of the SAI of Belgium, informed the GB on the progress of operational cooperation with the European Confederation of Institutes of Internal Auditing (ECIIA), in implementing the renewed Cooperation Agreement signed with EUROSAI in The Hague in June 2014. A EUROSAI-ECIIA Cooperation Committee and network of SAI and Internal Audit contact persons had been set up and Mr Roland encouraged all attending SAIs to join that network and contribute to the cooperation process. He also asked SAIs to contact their Institute of Internal Auditors' national chapters to increase the involvement of ECIIA in the cooperation process in terms of numbers of chapters involved and content.

**Item 18.-** Mr. Nikolay Paruzin, representative of the SAI of the Russian Federation and Mr. Jacek Jezierski, representative of the SAI of Poland, informed the GB on the last INTOSAI GB held in Vienna in 2014 and on issues EUROSAI must be aware of. They were:

- a) The INTOSAI Professional Standards Committee presented recommendations for a more comprehensive approach to INTOSAI's standard setting;
- b) The drafting of the Code of Ethics, in which EUROSAI is involved and that will soon be distributed for comments; and
- c) The possibility of certification for auditors and SAIs in the INTOSAI community (White paper on professional development in INTOSAI).

**Item 19.-** The GB was informed by Ms. González-Koss about the United Nations General Assembly Resolution, adopted on 19 December 2014 on "*Promoting and fostering the efficiency, accountability, effectiveness and transparency of public administration by strengthening SAIs*". Ms. González-Koss also informed the GB on the 23<sup>rd</sup> UN-INTOSAI Symposium held in Vienna in March 2015. She explained the progress made by the INTOSAI Task Force for Strategic Planning and that the draft of the new INTOSAI Strategic Plan will be presented to the next INTOSAI GB meeting in November 2015. It will be sent for comments to all INTOSAI members in 2016 and presented to the Congress for approval at the 22<sup>nd</sup> INCOSAI in 2016.

**Item 20.-** The Secretary General informed the GB about two candidacies received for hosting the 23<sup>rd</sup> INCOSAI (2019), which will take place in the EUROSAI region: the SAI of Turkey and the SAI of the Russian Federation. The EUROSAI candidate must be submitted to the next INTOSAI GB in November 2015. Mr. Recai Akyel, President of the SAI of Turkey, announced the withdrawal of the candidacy of the SAI of Turkey in favor of the Russian candidacy. He expressed his interest in joining the INTOSAI GB as EUROSAI representative when a vacancy becomes available, asking for the support of EUROSAI. Mr. Nikolay Paruzin, representative of the SAI of the Russian Federation, thanked Mr. Akyel and confirmed the candidacy of the SAI of the Russian Federation to host the 23<sup>rd</sup> INCOSAI in 2019.

**Item 21.-** Mr. Serafim Urechean, President of the SAI of the Republic of Moldova, and Ms. Viorica Verdes, informed the GB that the 44<sup>th</sup> meeting of the EUROSAI GB will take place in Moldova, probably during the 2<sup>nd</sup> or 3<sup>rd</sup> week of June 2016 (the concrete dates will be fixed at a later stage).

**AGREEMENTS** were taken at the end of the meeting, under item 21 of the agenda, and referred to the following items:

**Item 2.-**The draft minutes of the 41<sup>st</sup> and 42<sup>nd</sup> GB meetings, held in The Hague, The Netherlands on 16 and 19 June 2014, were approved by the EUROSAI Governing Board.

**Item 3.-** The Secretary General's proposals presented when informing about the EUROSAI activity report for 2014-2015 were approved by the EUROSAI Governing Board. Those proposals were:

- ✓ To organize a commemorative act on the 25 years of history of the organisation in the framework of an EUROSAI event, such as the 8<sup>th</sup> OLACEFS-EUROSAI Joint Conference in June 2015 and not as a separate and independent event.

- ✓ To publish a special issue of the EUROSAI Magazine on the occasion of the 25<sup>th</sup> anniversary of EUROSAI.
- ✓ To contract an automatic template uploading tool for the database of audit reports. The estimated cost of this new development of the website is approximately € 3,000 (tax excluded).

**Item 7.-** The EUROSAI Governing Board approved:

- ✓ The evaluation of the governance and modus operandi of EUROSAI in two phases, as described in the concept note presented by GT4.
- ✓ The set-up of phase I, a self-assessment of EUROSAI by the EUROSAI members.

**Item 8.-**

- ✓ The EUROSAI Governing Board acknowledged:
  - All the documents presented by Goal Teams: annual reports of Goal Team 1 (Chair: SAI of Hungary), 2 (Chair: SAI of Germany), 3 (Chair: SAI of the Czech Republic) and 4 (Chair: SAI of The Netherlands) and their updated operational plans.
  - The overall report on the implementation of the EUROSAI Strategic Plan by GT4.
  - The GT4 1<sup>st</sup> report on the testing of the online communication platform to the GB.
  - The road map for the EUROSAI Strategic Plan 2017-2023.
- ✓ The EUROSAI Governing Board approved the training events to be held in 2015 included in the overall report.

**Item 13.-** The EUROSAI Governing Board approved ISSAIs as the topic for the X<sup>th</sup> EUROSAI Congress to be held in Turkey in 2017.

**Item 15.-** The EUROSAI Governing Board agreed on the following proposals presented by the Secretary General regarding Cooperation of EUROSAI with INTOSAI RWG:

- ✓ EUROSAI-ASOSAI Joint Conferences: the scope of participation would include all the members and not only the GB members.
- ✓ Next EUROSAI-ARABOSAI Joint Conference dates, as proposed by ARABOSAI (7-9 December 2015) and aiming at organising the conference with a more dynamic and interactive format.
- ✓ To give new impetus to the format of cooperation with other INTOSAI RWG, in order to make it more dynamic and fruitful.

**Item 20.-** The EUROSAI Governing Board agreed on the designation of the SAI of the Russian Federation as EUROSAI candidate for hosting the 23<sup>rd</sup> INCOSAI in 2019.