

## **EXTRAORDINARY 45<sup>TH</sup> MEETING OF THE EUROSAI GOVERNING BOARD (Chisinau, Moldova, 16 February 2017)**

### **SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS (SoA)**

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The extraordinary 45th meeting of the EUROSAI Governing Board (GB) took place in Chisinau, Moldova, on 16 February 2017. The meeting was chaired by Mr. Arno Visser, President of the Netherlands' Court of Audit (NCA) and President of EUROSAI, and hosted by the Court of Accounts of the Republic of Moldova. This document summarises the main discussions and agreements:

**Item 1 and 2.** The agenda of the 45th extraordinary meeting of the GB and the minutes of the 44th GB Meeting, held in Luxemburg (Luxemburg) on 13-14 June 2016, were unanimously approved by the GB.

**Item 3.** Several decisions were taken after the discussion of the draft EUROSAI Strategic Plan (ESP) 2017-2023 and the Road Map up until the X Congress, presented by Mr. Visser, the Chair of Goal Team 4 (GT4):

- ✓ The draft Plan was unanimously approved by the GB members to be submitted to all EUROSAI members for comments, with the small amendment suggested by the Portuguese SAI of adding INTOSAI's Regional Organizations in the text referring to the desired outcomes of the strategic objective number 1.3, 3rd bullet.
- ✓ The GB also agreed on the need for a resolution to be put forward to the Congress to entrust the GB with the mandate of developing what is needed in terms of structure or modus operandi to implement the new Strategic Plan.
- ✓ The GB approved the roadmap with an amendment of the date of sending out the draft of the ESP for members' comments, set for the 28<sup>th</sup> of February, to allow for more time. That date of submission was brought forward to the 22<sup>nd</sup> of February.

Item 4. Regarding the proposal for enhancements of the Governance & Modus Operandi of EUROSAI, after an introduction by the Auditor General of Finland and a presentation by Mr. Visser of the draft Memorandum on those enhancements -GB portfolios, a coordination team, two co-leaders per strategic goal and more use of project groups-, clarification was given concerning its aim; following the outcome of the GB discussions, the final version of this document would serve as guidance to the next GB. The X Congress will receive the Strategic Plan for endorsement and the Memorandum will be submitted to the new GB as guidance for the operationalisation of the Strategic Plan. The discussion on two of the proposed governance enhancements took place in two groups. The GB took note of the outcomes of the discussion back in plenary session.

As for the *Coordination Team's* duties and roles, it was reported back the following:

- ✓ Light executive duties, facilitating the GB's work.
- ✓ Emphasis on coordination, not on policy development or operational activities.
- ✓ Its tasks should be limited and need to be further clarified in the revised Memorandum. The focus should be on:
  - Ensuring that there is a good Operational Plan, drawing inputs from the whole of EUROSAI.
  - Monitoring the Strategic Plan implementation in terms of progress, quality and synergies.
  - Reporting to the GB and preparing GB decisions.
  - Acting as an information clearing house.

Regarding the *Coordination Team's* composition, either Heads of SAI or staff could meet as appropriate, but in practice the meetings would probably be held at the technical level. In addition, the majority of the GB members was in favour of "the smaller, the better" principle with regard to the composition of the coordination team and expressed a preference for three to four members, without defining those members.

As for the *GB members' portfolios*, the following outcomes of the discussions were reported back:

- ✓ All participants showed interest in having responsibilities for the members of the GB.
- ✓ There did not necessarily need to be as many portfolios as members, since some portfolios could be shared.
- ✓ The discussion on the eight possible portfolios included in the draft Memorandum raised the following:
  - Not all the portfolios imply the same amount of work.
  - Portfolios on financial management and the next Congress were not deemed relevant. A new portfolio on emerging issues was proposed.

The final list of possible portfolios was:

- Overall governance, culture and strategic plan (Presidency)
  - Co-leader of Strategic Goal 1 (together with a non-GB member)
  - Co-leader of Strategic Goal 2 (together with a non-GB member)
  - Relations with non-SAI stakeholders
  - Relations with other INTOSAI Regional Organizations
  - Internal and external communications
  - A forward thinking and emerging issues
- Relations with stakeholders could be split up into two, one for INTOSAI and another for Regional Organizations
- There is a need for clarity on what the responsibility of a portfolio means, whether it is an executive role or an oversight role, and also about reporting, whether it should be only to GB or also to the Coordination team.
- ✓ A portfolio must be flexible and some could be temporary and, therefore, disappear when accomplished.

The Auditor General of Finland strongly supported the idea of engaging each and every member of the GB to be active in the work of EUROSAI. That could be the overall aim of each portfolio; to feel engaged and to have a focus and to develop issues you can give added value during the GB member's term.

The GB agreed on Mr. Visser's proposal of modifying the draft Memorandum on the basis of the GB agreements.

As for the Secretary General's requests of instructions to the GB regarding the drafting of the next EUROSAI Budget (its chapter 2 is currently broken down into the 4 goals), as well as clarification regarding who will have the power to approve the financial subsidies within the new structure, the GB agreed on that the issues of funding and regulations be taken up at the next GT4 meeting. It was also agreed that chapter 2 of the budget would no longer be divided into subchapters.

Item 5. The GB took note of the information delivered by the SAI of Turkey on the preparations for the X EUROSAI Congress. There were some reflections on the possible turnout foreseen so far– 34 EUROSAI members confirmed participation- which was lower than the one at the same stage of preparations for the IX Congress in The Hague (50) or previous ones. Security issues and the level of technical preparedness of the content and format were also debated and suggestions were made to narrow down the topics and connect them with the strategic plan and with the vision of EUROSAI.

The SAI of Portugal proposed more focused subjects and the Secretary General put on the table different scenarios such as to reduce the duration of Congress or, alternatively, to postpone it in order to provide the host with more time to prepare it and, at the same time, hoping that this postponement might mitigate those factors that were limiting SAIs' attendance.

The Turkish colleagues agreed to take into account all the suggestions and think about the possibility of giving more focus and to concentrate themes, accepting the support from the Secretariat, and the Portuguese and Finnish SAIs.

Item 6 and item 7. The financial request and the cancellation of the III EUROSAI-ASOSAI Conference to be held in September 2017 (Kiev, Ukraine) were debated one after the other. As a result of the discussions:

- ✓ The GB unanimously approved the financial request of 4,300 euros received from the SAI of Moldova, to finance interpretation expenses of the extraordinary 45<sup>th</sup> meeting of the GB.
- ✓ The GB agreed that Terms of Reference would be drafted, to be signed by the host of the Joint Conference. The convenience of having also technical level attendance to the Joint Conferences was discussed as well.
- ✓ The GB decided to inform ASOSAI that EUROSAI is in the middle of drafting its new strategy and we will contact them when we define the topics we want to cooperate on. The official letter would be written between the Presidency and the Secretariat.

Item 8. As part of the AOB item, the GB took note of the information provided by the Secretary General about the status of the EUROSAI logo competition (29 bids, from 14 members, had been received). The GB agreed on accepting a belated bid that reached the Secretariat one day later than the deadline.

In addition, the GB took note of the information regarding a letter received by the Secretary General from the INTOSAI PSC requesting EUROSAI to appoint a representative from the Region for the INTOSAI PSC before the end of March 2017. The GB agreed on the

Secretariat informing the INTOSAI PSC that taking into account the fact that the EUROSAI structure would probably change after the X Congress to be held in May this year, the appointment of such a representative would be postponed until the new EUROSAI structure was in place and the most suitable representative could be selected.

Finally, the Secretariat presented a document on the Secretariat activity during 2016, elaborated to give a response to the members' demand, expressed through the self-assessment, about enhanced communication.