

47th EUROSAI GOVERNING BOARD MEETING (Istanbul , Turkey, 22 May 2017)

SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS (SoA)

The 47th meeting of the EUROSAI Governing Board (GB) took place in Istanbul, Turkey, on the 22nd May 2017. The meeting was chaired by Mr. Arno Visser, President of the SAI of the Netherlands and President of EUROSAI, and hosted by the Turkish Court of Accounts. This document summarizes the main discussions and agreements:

Item 1 and 2. The agenda of the 47th GB meeting and the minutes of the 45th GB Extraordinary meeting, together with its Summary of Agreements, were unanimously approved by the GB.

Item 3 and 5. The GB took note of the Secretariat's 2014-2017 Activity Report -focusing on the activities carried out since the last GB ordinary meeting held in June 2016 and approved the Terms of Reference (ToR) for the Editorial Board of the EUROSAI Magazine. Moreover, the GB took note of the 2016 financial report and the EUROSAI audit report 2016, which stated that the financial statements provided a true and fair view of the EUROSAI financial position for that fiscal year.

Item 4. The GB took note of the information provided by the Chair about the 2014-2017 Presidency Program and the three priorities agreed at the IX Congress; Culture and Leadership; Delivering the message; and Open Data.

Item 6. The GB agreed to grant the following subsidies from the EUROSAI budget, to be paid in the 2017 financial year:

- ✓ An amount of € 6,010 to the SAI of Slovak Republic for financing a seminar on 'Implementation of the ISSAI 300 – Fundamental Principles of Performance Auditing – experience and best practices' (Bratislava, 5-6 April 2017). The grant was to be covered by the funds allocated to Strategic Goal 2.
- ✓ An amount of € 372 to the SAI of Belgium for financing the organization of a joint EUROSAI ECIIA Seminar (Brussels, 11 May 2017). The grant was to be covered by the funds allocated to Strategic Goal 2.

- ✓ An amount of € 6,950 to the SAI of Italy for financing a seminar on ‘Opportunities of the performance audits in the evaluation of the activities aimed at prevention and consequences elimination of disasters’ during the III Meeting of the EUROSAI Working Group on the Audit of Funds allocated to Disasters and Catastrophes (Rome, 29-31 March 2017). The grant was to be covered by the funds allocated to Strategic Goal 3.
- ✓ An amount of € 2,770 to the SAI of Lithuania for financing the kick-off meeting of the newly established EUROSAI Task Force on Municipality Audit (Vilnius, 11-12 April 2017). The grant was to be covered by the funds allocated to Strategic Goal 3.
- ✓ An amount of € 2,255.78 to the SAI of Slovenia for financing a Working Group on Environmental Auditing seminar on ‘Water Quality and Management’ (Ljubljana, 25-26 April 2017). The grant was to be covered by the funds allocated to Strategic Goal 3.
- ✓ An amount of € 2,077.76 to the SAI of Latvia for financing a EUROSAI Task Force on Municipality Audit seminar on ‘Municipality Audit’ (Riga, 5-6 October 2017). The grant was to be covered by the funds allocated to Strategic Goal 3.
- ✓ An amount of € 6,500 to the SAI of the Czech Republic for financing the seminar on ‘Coordinated Audits’ (Prague, November 2017). The grant was to be covered by the funds allocated to Strategic Goal 3.

Item 7, 8, 9, 10 and 11. In the framework of the implementation of the EUROSAI Strategic Plan (ESP) 2011-2017, Goal Teams 1 (Chair: SAI of Hungary), 2 (Chair: SAI of Germany), 3 (Chair: SAI of the Czech Republic) and 4 (Chair: SAI of The Netherlands) distributed in advance their respective 2011-2017 Goal Team Reports, including the overall progress report 2011-2017. Moreover, the Chairs of Goal Teams 3 and 4 presented in person their main outcomes. The decisions of the GB were the following:

- ✓ The GB took note of the 2011-2017 Goal Teams’ Reports, the overall progress report by GT4 and the report on the design of ESP 2017-2023 (included as an annex of the 2011-2017 Goal Team 4 Report). In addition, the GB took note of the GT4 recommendations to be considered in the next strategic period, which were the following:
 1. Maintain the focus on governance enhancement.
 2. Promote synergies and avoid overlap.
 3. Simplify accountability arrangements.
 4. Invest in communications and flexible cooperation.

And also some recommendations to implement the next ESP which were:

1. Draft a simple and flexible operational plan, generating impact and added value for members and public sector auditing.
 2. Review the EUROSAI Regulations in line with the proposed governance enhancements.
 3. Keep alive the successful initiatives of the first ESP –such as databases, interactive seminars and GB meetings, and the focus on emerging issues and initiatives like YES-.
- ✓ The GB approved the Resolution on staff-secondments to members of EUROSAI, presented by GT3, with a small amendment of deleting “if needed” when it comes to developing guidelines.
 - ✓ The GB approved the Resolution on staff-secondments to the EUROSAI Secretariat, put forward by GT4.
 - ✓ The GB agreed on submitting the proposal of Goal Teams’ dissolutions for the X Congress’ approval.

[Item 12, 13, 14, 15, 16, 17 and 18.](#) As for the Working Groups and Task Forces after discussing on their future and how they would incorporate their activities in the new strategic plan and its two strategic goals:

- ✓ The GB took note of the activity reports and working programmes of the EUROSAI Working Group on Information Technology (Chair; SAI of Poland); the EUROSAI Working Group on Environmental Auditing (Chair; SAI of Estonia); the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (Chair; SAI of Ukraine); the EUROSAI Task Force on Audit & Ethics (Chair; SAI of Portugal); and the Task Force on Municipality Audit (Chair; SAI of Lithuania).
- ✓ The GB took note of the report distributed by the Monitoring Committee for setting up and operating the electronic database on “Good Practices on Audit Quality” and supported the draft resolution, to be approved by the X Congress, to dissolve the Committee and to continue with the database.
- ✓ The GB agreed that EUROSAI, either in the Coordination Team or in the GB, should consider how to approach the cross cutting issues such as the SDGs.
- ✓ The GB supported the draft Resolutions of all the WG and TF to be presented to the Congress with the amendment consisting of adding that their Strategic Activity Plans for 2017-2020 would take into account the Operational Plan to be developed for the implementation of the ESP 2017-2023.

Item 19. The Governing Board adopted the draft EUROSAI Budget 2018-2020, presented by the EUROSAI Secretary General, and which contains an annual amount of 99,190 euros obtained from the members' fees calculated in accordance with the December 2015 UN scale. The GB agreed to submit it to the subsequent X Congress in all its terms.

Item 20, 21 and 22. After discussing the information on the different candidacies provided by the President and the proposal for the voting procedures suggested by the Secretary General, several decisions were made:

- ✓ The GB took note of the candidates for hosting the XI Congress; the SAI of Czech Republic and Israel; the election of two positions for GB membership, since the SAI of Belgium and the ECA reached the end of their terms; the candidates being Israel, Latvia, Croatia, Poland and Bulgaria; and for auditors of EUROSAI; Belarus, Croatia and Bulgaria.
- ✓ The GB agreed on the Secretary General' proposal about the voting procedures to be followed. The Director General of IDI kindly accepted the Secretary General's request of performing as external reviewer during the voting processes.
- ✓ The GB agreed on giving a brief overview on those criteria and information to the Congress before the election of the GB members, to help ensure a well-balanced representation of all members.
- ✓ For continuity reasons, the GB recommended to the Congress that the SAI of Croatia be elected as one of the EUROSAI auditors (if it not elected previously as GB member).

Item 23 and 24. The GB supported the final draft of the 2017-2023 EUROSAI Strategic Plan and agreed to submit it, together with the related draft Resolution, to the Congress for approval. In addition, the GB agreed to submit the Memorandum of enhanced EUROSAI Structure and Governance to the Congress for information.

Item 25. The GB took note of the information provided by the President of the Turkish Court of Accounts regarding the preparations of the X Congress and the expressions of interest received on the GB portfolios to be allocated to the GB members during the 48 GB meeting.

Item 26. As for EUROSAI-IDI issues, the GB took note of IDI report and information provided by the Director General of IDI, who conveyed its intention of intensifying cooperation with EUROSAI in different areas such as; the follow up of the Global Survey

2017; SAI PMF, an INTOSAI tool approved at the 22 INCOSAI for which 2 training events are foreseen in Europe; and the re-launch of the Global Call for Proposals in 2017.

Item 27. The GB took note of the information provided by the INTOSAI Secretariat concerning the landmark decisions made at the 22nd INCOSAI, such as the endorsement of the INTOSAI Strategic Plan 2017–2022; the reviewed INTOSAI Statutes; the INTOSAI Framework for Professional Pronouncements (IFPP), its revised Due Process and the creation of the Forum for IFPP; the adoption of the SAI PMF; the creation of a Regional Forum for Capacity Development; or the setting up a group of experts to implement SDGs by 2019. Announcement of the 24th UN/INTOSAI Symposium to be held in Vienna from 31 May to 2 June 2017 was made.