

48th EUROSAI GOVERNING BOARD MEETING (Istanbul, 25 May 2017)

SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS (SoA)

The 48th meeting of the EUROSAI Governing Board (GB) took place in Istanbul, Turkey, on the 25th of May 2017. The meeting was chaired by Mr. Seyit Ahmet Bař, President of the Turkish Court of Accounts (TCA) and President of EUROSAI, and hosted by the Turkish Court of Accounts. This document summarizes the main discussions and agreements:

Item 1. The agenda was unanimously approved by the GB, after the inclusion of some issues in the Any Other Business (AOB) item of the agenda.

Item 2 and 3. The GB took note of the new members of the GB: the SAIs of the Czech Republic, Latvia and Poland. The EUROSAI President welcomed the new members and conveyed his congratulations to the SAI of the Czech Republic, the First Vice-President, as host of the XI Congress (2020).

The GB unanimously endorsed the Chair's proposal of electing the SAI of Poland as Second Vice-president of the GB.

Item 4 and 6. The GB took note of the information provided by the Chair regarding the implementation of the decisions of the X Congress and the programme of the EUROSAI Presidency 2017-2020.

The EUROSAI Presidency highlighted the following key issues which could be addressed by new audits: increase communication channels, emerging issues, migration and cyber-attacks. They also launched the idea of creating a platform among SAI's to enhance the discussion on emerging strategic issues and announced the following objectives:

1. To increase dialogue among SAIs through new collaborative and joint audits
2. To enhance SAI's institutional capacity
3. To cooperate with all GB members and strategic goal's group leaders in the implementation of the EUROSAI Strategic Plan 2017-2023 (ESP)
4. To address members' demands for a quick reaction to new emerging issues
5. To carry out surveys to launch new initiatives, based on their results.

Item 5. In relation to the EUROSAI Strategic Plan 2017-2023, the GB adopted the following agreements:

- ✓ The GB decided that the allocation of the GB portfolios would be as follows:
 1. Overall governance and culture: SAI of Turkey (Presidency).
 2. Strategic Goal 1 “Professional cooperation”: SAI of the Czech Republic.
 3. Strategic Goal 2 “Institutional Capacity Development”: SAI of Poland.
 4. Communications: SAI of Latvia.
 5. Relations with non-SAI stakeholders: SAI of the Netherlands.
 6. Relations with other INTOSAI Regional Organizations: SAI of Spain (Secretariat).
 7. Forward thinking and emerging issues: SAI of Finland.
- ✓ The GB approved the appointment of the non-GB co-leaders of the Strategic Goals, as a result of which the co-leadership of the two Strategic goals resulted as follows:
 1. The Strategic Goal 1 “Professional cooperation” would be under the co-leadership of the SAI of the Czech Republic (GB member) and the SAI of Germany (non- GB member).
 2. The Strategic Goal 2 “Institutional capacity development” would be under the co-leadership of the SAI of Poland (GB member) and the SAI of Sweden (non-GB member).
- ✓ The GB also agreed that the SAI of Sweden would be the representative of EUROSAI in the PSC Committee of INTOSAI, in line with the interest they had expressed to the Secretariat.
- ✓ The GB agreed that the EUROSAI Coordination Team would be composed of 3 members – the SAIs of Turkey (Presidency), the Czech Republic (Goal 1 co-leader) and Poland (Goal 2 co-leader)- and one observer (the Secretariat). The SAI of Latvia committed itself to take into account the scope and workload of the CT when being operational in order to consider the necessity of joining it in the future.
- ✓ The GB approved the proposal of modification of the EUROSAI Financial Rules (EFR) presented by the Secretariat, to be applied until the new EFR and the governance framework were developed. A transitional provision (rule 79) had been incorporated in the EFR and Annex I “Structure of the EUROSAI budget” had also been modified to reflect the structure approved by the X Congress

The GB took note of the information provided by the SAI of Turkey on two different Project Groups (PG) for drafting new procedures:

1. First PG -led by the SAI of Spain- to review the existing EUROSAI regulation (Statutes, Standard Procedures and Financial rules).
 2. Second PG - led by the SAI of Turkey and composed of members of the Coordination team and other members with experience in GT4- to draft the documents for the new governance and Operational Plan in line with the new ESP.
- ✓ The GB took note of the information provided by the SAI of Turkey regarding the roadmap for ESP operationalization, who explained that more time was needed to finalize the roadmap drafted by GT4 so proposed to discuss it with all members by written procedure and also indicated that the operational plan would be ready before the end of the year.

Item 7. The GB took note of the proposal of the SAI of the Czech Republic to hold the XI EUROSAI Congress in Prague (the Czech Republic), in 2020.

Item 8. The GB approved that the 49th GB meeting would be hosted by the SAI of Poland at the beginning of 2018, following the kind offer of this GB member. The representative of the SAI of Finland suggested that since the operational plan should be approved in the next GB meeting, both timeframes were coordinated.

Item 9. The following issues were discussed under AOB item: a draft Resolution presented by the SAI of the Netherlands concerning IntoSAINT; the implementation of the new EUROSAI logo and the revision of the website; and the recent news on an aggression suffered by the Auditor General of Georgia.

Regarding the draft Resolution presented by the SAI of the Netherlands, aimed at encouraging the implementation of IntoSAINT in EUROSAI and containing concrete commitments for the GB members, it was decided to transfer the discussion of this issue to the next GB meeting in order to provide the GB members time to study it and make internal consultations, if needed.

The GB mandated the Secretariat to carry out the implementation of the new EUROSAI logo and the revision of the website and approved the use of funds from chapter 1 of the EUROSAI Budget to cover the related expenses, reserving chapter 2 for more substantial and strategic projects.

The GB expressed its concern about the aggression suffered by the Auditor General of Georgia and its possible linkage to his institutional role. The GB also expressed its commitment to the core values of independence, professionalism, objectivity and impartiality shared by the EUROSAI and INTOSAI community. The SAI of Poland offered to gather additional information to shed more light on the incident and inform the GB about the results of their findings.