



**XL EUROSAI Governing Board Meeting
(Brussels, Belgium, 30 May 2013)**

SUMMARY OF THE MAIN DISCUSSIONS AND AGREEMENTS

The XL Meeting of the EUROSAI Governing Board (GB) took place in Brussels, Belgium, 30 May 2013, under the Chair of the EUROSAI President and hosted by the Belgium SAI. The main discussions and agreements taken referred to the following issues:

1. The GB took note of the 2012-2013 EUROSAI Activity Report, the 2012 EUROSAI Financial Report, and the 2012 Report of the EUROSAI Auditors, which stated that financial statements provided a true and fair view of the EUROSAI financial situation. 2012 was the first year covered by the Budget 2012-2014, approved at the VIII Congress, being the execution of the budget along 2012 of 59% of the total.
2. In the framework of the implementation of the EUROSAI Strategic Plan, Goal Teams 1 (Chair: SAI France), 2 (Chair: SAI Germany), 3 (Chair: SAI Czech Republic) and 4 (Chair: SAI Portugal) presented their annual reports and their updated operational plans, informing on the main actions taken, activities developed, results achieved and expected results for the future. An overall report on the implementation of the Plan, including an evaluation of cross-cutting issues, was also presented, resulting 82% of the tasks executed by Goal Teams as planned.

The GB acknowledged the Strategic Plan Mid-term review procedure presented by Goal Team 4.

The GB approved the discontinuation of the EUROSAI Newsletter and acknowledged the reduction of pages and cost of EUROSAI's Magazine next number.

The GB also acknowledged the new EUROSAI website, which was launched in May 2013, and agreed on the EUROSAI Goal Teams testing the electronic platform used by the Netherland's Court of Audit for the IX Congress.

3. The GB took note of the 2012-2013 Activity Reports of the EUROSAI Working Groups on IT Audit (Chair: SAI of Switzerland) and Environmental Auditing (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) which was set up at the VIII Congress; 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 SAI of Norway informed the GB that it will resign as Chair of EUROSAI Working Group on Environmental Auditing at the IX EUROSAI Congress and the GB took note of this information.

The Accounting Chamber of Ukraine informed the GB about its intention to reconvert the EUROSAT Task Force on the Audit of Funds Allocated to Disasters and Catastrophes into a Working Group and the GB took note of this information.

4. The SAI of Germany, as Chair of GT2 (Professional Standards), and supported by GT4, made a presentation concerning the ISSAI X “The value and benefits of Supreme Audit Institutions - making a difference to the lives of citizens” classification. The EUROSAT Governing Board considered that INTOSAI’s current procedures for due process and classification had been shown to be lacking by the case of ISSAI X and agreed to raise the matter with the INTOSAI Governing Board, which should be the final arbiter of those processes. Instead of raising the matter via a Resolution of the GB, as initially proposed by GT2, the GB agreed that a more appropriate mechanism would be to send a letter with a request for inclusion of an item on this matter in the Agenda of the next INTOSAI GB meeting. The GB decided that a first draft of this letter would be agreed among a core group within the GB (Germany and UK elaborated a draft and submitted it to the other members of this core group: France, Portugal, Spain, the Netherlands and ECA) and would be submitted for approval to all GB members. It was also decided that this letter would be sent by the Secretary General, on behalf of the EUROSAT GB, to the Secretary General of INTOSAI.
5. Several issues were considered by the GB under the heading of EUROSAT cooperation:
 - Cooperation with INTOSAI and its Regional Working Groups:
 - Fluent cooperation between EUROSAT and INTOSAI is developed through their Presidencies and General Secretariats, Committees, Subcommittees, Goal Teams, Working Groups and Task Forces of EUROSAT and INTOSAI collaborate in their respective framework. A relevant interaction is also developed in the context of IDI and INTOSAI-Donor Cooperation.
 - Cooperation with INTOSAI Regional Groups:
 - The GB was informed about the VII EUROSAT-OLACEFS Conference, that took place in Tbilisi (Georgia) on 17-19 September 2012, under the theme “Good governance in public sector: Role of the SAIs”. This theme was developed in two sub-themes: “Enhancing stakeholders’ confidence: auditing management, integrity, accountability and the tone at the top quality” and “Public finance management reform: trends and lessons learned”. At the end of the event, the “Tbilisi Statement” was adopted.
 - The GB was also informed about the IV EUROSAT-ARABOSAI Conference that took place in Baku, (Azerbaijan), on 16 and 17 April 2013. The main theme was “Modern challenges for SAI’s capacity building”, which was developed via the following three sub-themes: “Responsibilities of Supreme Public Authorities arising from challenges of UN General Assembly Resolution A/66/209, 22 December 2011”; “Role of SAIs in achieving national development goals” and “Importance of specifying the boundaries and targets of external and internal public financial control in improving public financial management”. At the end of the event, the “Baku Statement” was adopted.
 - The GB agreed on the theme of the II EUROSAT-ASOSAI Conference, which will be “Lessons learned from the past experiences of adopting the ISSAIs and their future implications” and accepted the offer by ASOSAI of celebrating the Conference during the 25, 26 and 27 of September 2014.
 - The GB took note of the offer by the SAI of Ukraine to organize the III EUROSAT-ASOSAI Conference, in 2017.

- The GB supported the proposal of EUROSAT Secretary General on revising the celebration of Joint Conferences, agreeing on the convenience of achieving a more rational organization of Conferences, through different measures.
 - The GB approved the draft Memorandum of Understanding (MoU) to be signed with AFROSAT, presented by the EUROSAT Presidency.
- Cooperation with IDI:
- Cooperation with IDI remains a priority. In April 2013, a Cooperation Agreement between EUROSAT and IDI for the development of capacities for the implementation of ISSAIs was signed, as part of the first phase of the 3i Programme launched by IDI. In March 2013 the 3i Management Workshop EUROSAT-IDI was held in Sarajevo, targeted at eligible SAIs from EUROSAT. At the end of the Workshop Statements of Commitments were signed among the majority of attendant SAIs, IDI and EUROSAT (represented by the Secretariat).
 - The GB was reported on IDI's activities and projects, paying special attention to the progress made on cooperation with EUROSAT, in particular, that made on 3i Programme during 2012-2013. Information was also provided by IDI on the SAI Performance Measurement Framework: its draft will be presented at the XXI INCOSAT and training courses for European SAIs are being planned. Thoughts on the future of the EUROSAT-IDI cooperation in the framework of the EUROSAT Strategic Plan were shared with the GB, with special mention to non-eligible countries. In this regard, it was announced that IDI will share materials with SAIs of non-eligible countries and will also intensify the cooperation with such SAIs in the future.
- Cooperation with external partners:
- The GB was informed on the progress of practical cooperation developed with the European Confederation of Institutes of Internal Auditing (ECIIA), in performing the 2011 Cooperation Agreement signed with EUROSAT, and agreed on prolonging the validity of this Cooperation Agreement, which expires in March 2014, until the IX EUROSAT Congress, in June 2014. This cooperation is being developed mainly through Goal Team 2, with the support of the EUROSAT Secretariat, in the area of INTOSAT GOV concerning internal control, in particular INTOSAT GOV 9150.
6. The GB approved the "EUROSAT Financial Rules", which compile existing rules displayed in diverse regulations and agreements of the Congress and the GB and adapt and develop the necessary rules in accordance with the needs of the EUROSAT Strategic Plan. The draft of this document was prepared by the Secretariat, with the support of Goal Team 4.
7. The GB approved granting a financial contribution from the EUROSAT budget for the funding of technical equipment and conference room renting for the Seminar "The use of the performance audit guidelines as outlined in ISSAIs 300, 3000 and 3100" (Bonn, December 2013), with the sum of 3,600€, at the request of Goal Team 2 Chair - SAI of Germany-.

The GB was also informed about two possible future funding requests, which would eventually be submitted for approval via written procedure: one for a license to publish the official Russian translations of the ISA on the EUROSAT website and another for funding a seminar (TFA&E).

8. The GB was informed about the preparations of the IX EUROSAI Congress. The GB adopted the Procedure Standards of the IX EUROSAI Congress and approved the list of observers of the Congress.
9. The GB supported the offer made by the Turkish SAI to host the X EUROSAI Congress, in 2017.
10. Information was provided on recent developments in INTOSAI, such as the 22nd UN/INTOSAI Symposium held in Vienna on 5-7 March 2013 and the recommendations derived from it. An updating was also made in relation to the XXI INCOSAI, not only with regards to its preparations, but also regarding its themes and the content of the “Beijing Declaration”.
11. The XLI and XLII meetings of the GB will be held in the Netherlands, on the 16th and 19th of June 2014.