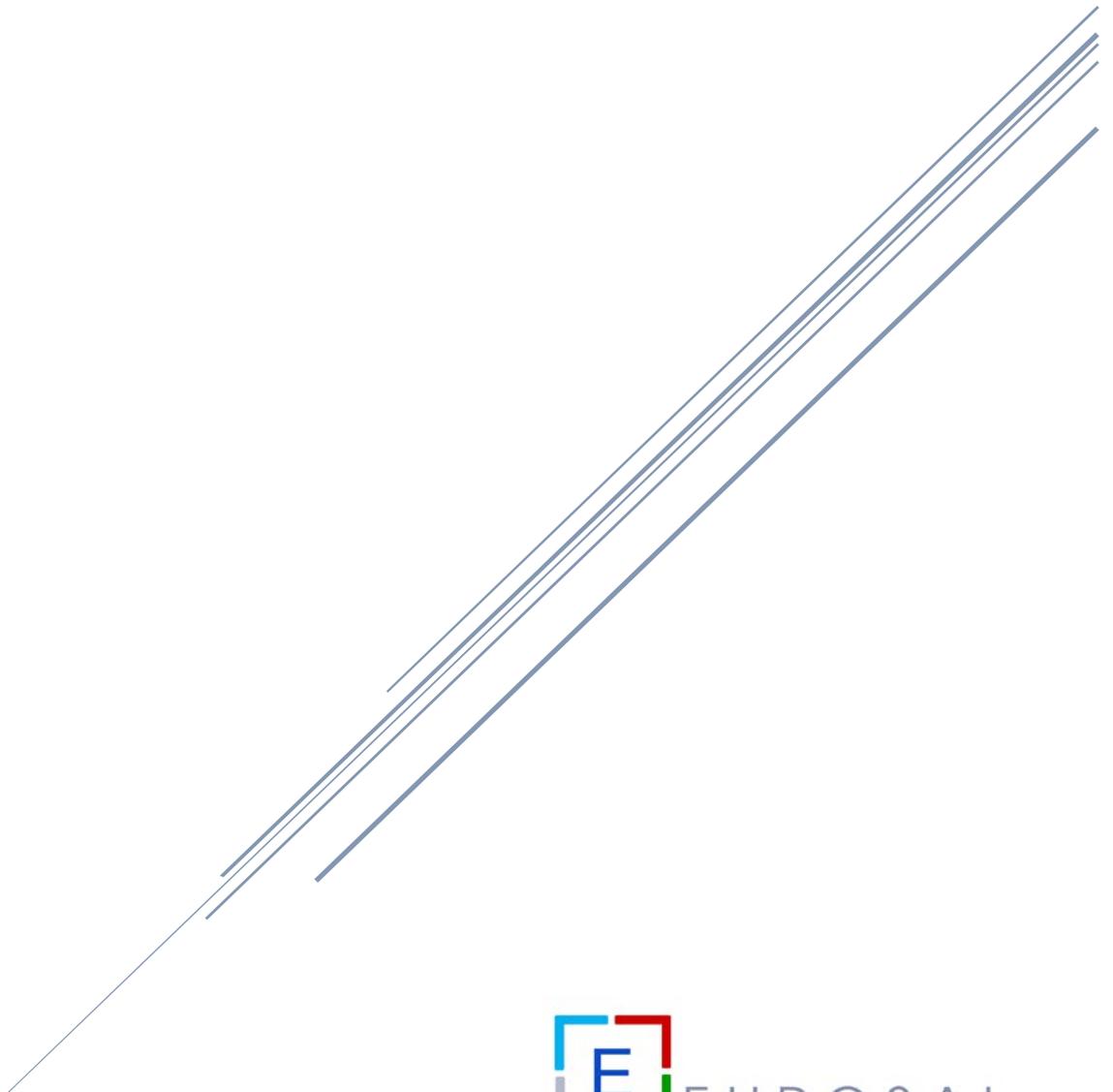


# GENERAL PROCEDURES

## FOR THE EUROSAI STRATEGIC PLAN 2017-2023



***Project Group Chair***

Turkey

***Project Group Members:***

Czech Republic

Germany

Poland

Portugal

Spain

Sweden

Date of approval by Project Group: 31 January 2018

Date of submission/circularisation: 31 January 2018

Date of approval by Governing Board: 15 March 2018

<b>General Procedures for the EUROSAI Strategic Plan 2017-2023 .....</b>	<b>1</b>
<b>I. Introduction .....</b>	<b>1</b>
<b>II. The role of EUROSAI bodies and actors .....</b>	<b>2</b>
<b>III. Governing Board .....</b>	<b>3</b>
<b>Responsibilities .....</b>	<b>4</b>
<b>Delegation of decisions .....</b>	<b>5</b>
<b>Establishment and allocation of portfolios with the Governing Board .....</b>	<b>5</b>
<b>Responsibilities of portfolio holders.....</b>	<b>6</b>
<b>IV. Coordination Team .....</b>	<b>7</b>
<b>Composition and appointment.....</b>	<b>7</b>
<b>Responsibilities .....</b>	<b>8</b>
<b>Reporting to GB and Congress .....</b>	<b>9</b>
<b>Meetings .....</b>	<b>9</b>
<b>Communication .....</b>	<b>10</b>
<b>V. Co-leaders of Strategic Goals .....</b>	<b>10</b>
<b>Appointment .....</b>	<b>10</b>
<b>Responsibilities .....</b>	<b>11</b>
<b>A. Coordination of the implementation of the strategic goal .....</b>	<b>11</b>
<b>B. Reporting to the GB and Congress .....</b>	<b>11</b>
<b>C. Resources.....</b>	<b>12</b>
<b>Communication .....</b>	<b>12</b>
<b>A. Internal communication.....</b>	<b>12</b>
<b>B. External communication with INTOSAI bodies.....</b>	<b>13</b>
<b>VI. Project Groups.....</b>	<b>13</b>
<b>Establishment.....</b>	<b>13</b>
<b>A. Procedures.....</b>	<b>13</b>
<b>B. Terms of reference.....</b>	<b>14</b>
<b>C. Leader and participants.....</b>	<b>14</b>
<b>D. Budgetary requirements .....</b>	<b>14</b>
<b>Possible activities .....</b>	<b>15</b>
<b>Reporting.....</b>	<b>15</b>
<b>Communication .....</b>	<b>15</b>
<b>VII. Reporting.....</b>	<b>15</b>
<b>Reports to the Governing Board .....</b>	<b>15</b>

<b>Procedures and Deadlines</b> .....	18
<b>Reports to the Congress</b> .....	18
<b>Dissemination of reports</b> .....	19
<b>VIII. Final provisions</b> .....	19
<b>Annex 1: Terms of Reference for a Project Group</b> .....	20
<b>Annex 2: EUROSAI Portfolio Holders’ Operational Planning Framework</b> .....	22
<b>Annex 3: Reporting Template</b> .....	23

## **General Procedures for the EUROSAI Strategic Plan 2017-2023**

### **I. Introduction**

1. The EUROSAI Strategic Plan (ESP) 2017-2023 was adopted at the X<sup>th</sup> EUROSAI Congress 2017 in Istanbul.
2. The document highlights the diversity of the region as well as the variety of models and mandates of its members and, at the same time, the fast-changing working environment in which Supreme Audit Institutions (SAIs) operate. They both create opportunities, which are to be used within the process of the ESP implementation. Simultaneously, EUROSAI aims to provide an effective support in meeting current challenges and responding swiftly to members' needs and expectations.
3. As a result, the current ESP outlines two strategic goals (SGs):
  - i. Supporting effective, innovative and relevant audits by promoting and brokering professional co-operation (SG1)
  - ii. Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development (SG2)
4. In order to effectively and efficiently implement these goals, EUROSAI is committed to develop into an agile, relevant and results-driven organisation. As a result, the ESP includes changes in the structure and governance of the organisation.
5. In alignment with EUROSAI Statutes, ESP 2017-2023 and Memorandum on Enhanced EUROSAI Structure and Governance, the General Procedures constitute the practical guidance for the implementation, coordination of the ESP and the successful achievement of its SGs. They also include the procedures for planning, monitoring and reporting of the Operational Plan (OP), as well as the communication responsibilities in this area of certain EUROSAI bodies and actors, regardless of the EUROSAI Communication Framework.

## **II. The role of EUROSAI bodies and actors**

6. In the new structure of EUROSAI shaped by the ESP, the roles and responsibilities among the existing and new bodies must be redefined. The General Procedures therefore regulate the work of the EUROSAI bodies and their interactions with other bodies and actors regarding the implementation of the ESP.

7. The **Congress** is the supreme authority of the organisation and is composed of all members of EUROSAI. Some of its most important roles are to discuss and adopt recommendations on matters of common professional and technical interest, and establish the guidelines necessary to attain EUROSAI's objectives, including the approval of the ESP.

8. The **Governing Board** (GB) is the collegial body of EUROSAI which provides strategic leadership, stewardship and continuity in EUROSAI's management in the period between Congresses. During this period, the GB takes all steps it considers necessary to attain EUROSAI's goals, including the performance of the tasks assigned to the GB by the Congress. Each GB member should be responsible for one or more portfolios related to the governance of EUROSAI and/or the implementation of the ESP.

9. **The Presidency** chairs the GB through facilitating the effective contribution of all GB members in order to realise the SGs. It also chairs meetings of the Coordination Team. The two **Vice-Presidencies** support the Presidency in the development of its task.

10. **The Secretariat** provides both the Organisation with administrative support and the members with support concerning the Organisation's activities and procedures; hosts the EUROSAI website; and publishes the EUROSAI magazine. It is also in charge of the financial issues and performs those tasks assigned by the Congress or the GB. As a GB member, it might also take on a particular portfolio, preferably related to governance issues.

11. **The Coordination Team (CT)** is a small team within the GB aimed to prepare and facilitate the decision-making of the full GB as well as to monitor the implementation of the ESP on a regular basis.

12. **Co-leaders of EUROSAI Strategic Goals** are responsible for the coordination of the implementation of each of the SGs. Each Strategic Goal has one Co-leader that is a member of the GB and one Co-leader that is not a member of the GB.

13. **Project Groups (PGs)** are agile short-term cooperation initiatives led by member(s) of EUROSAI and may be set up on a project basis in line with SGs and the envisaged enhancement of EUROSAI governance.

14. **Working Groups** are set up by the Congress to deal with a variety of issues that are of mutual interest for member SAIs, as well as with professional issues relating to wider audit practice. They feed into the realisation of the two SGs of the ESP to the extent that their work programmes could complement the OP. Working Group mandates may be extended but should not be considered open ended.

15. **Task Forces** are set up by the Congress or the GB for a limited period of time to deal with specific assignments or tasks of either a technical or organisational nature. They feed into the realisation of the two SGs of the ESP to the extent that their work programmes could complement the OP.

### **III. Governing Board**

16. The GB plays a key role in the successful implementation of the ESP, as a whole and also individually -through its portfolios- benefiting from the diverse and specific qualities and expertise of its members.

17. The GB adopts the decisions necessary for the functioning of EUROSAI in accordance with the guidelines established by the Congress and it is accountable to the EUROSAI Congress. In fulfilling its duties, the GB is supported by the EUROSAI Secretariat.

18. The composition and functions of the GB are regulated by the EUROSAI Statutes and Standard Procedures.

19. Among other functions, the GB oversees the implementation of the overall strategy, this being not only a shared responsibility but also an individual commitment of its members.

### **Responsibilities**

20. The responsibilities of the GB as a collegial body are the following:

- a. The GB revises the draft ESP and approves it, prior to the Congress' endorsement.
- b. The GB monitors the implementation of the ESP, mainly through the annual progress reports the midterm-progress review report and the final-progress review report.
- c. The GB approves:
  - the portfolios and their allocations to the GB members;
  - the appointment of the non-GB member Co-leaders of the SGs;
  - the composition of the CT;
  - the General Procedures for the ESP;
  - the Operational Plan
  - and any amendment to the abovementioned issues.
- d. The GB can establish ad hoc PGs consisting of EUROSAI members (GB and non-GB) and, if relevant, invited experts in order to implement the agreed objectives of the ESP or of the portfolios.
- e. The GB decides the organisation of activities (seminars, meetings of experts and other similar temporary activities) to be undertaken by EUROSAI for the implementation of its ESP.
- f. The GB approves the financial backing from the chapter 2 of the EUROSAI budget, to be granted for financing the activities aimed at implementing the SGs, developing its specific objectives and making governance enhancements.

- g. The GB submits for Congress's approval the update of the ESP.

### **Delegation of decisions**

21. The GB may delegate to the CT those decisions deemed appropriate for efficiency reasons. Among this kind of decisions are the following:
  - a. The approval of temporary activities within the scope of EUROSAI and, therefore, to be organised under EUROSAI's flag. However, decisions about EUROSAI's big scale joint events organized with an external stakeholder -such as the INTOSAI Regional Organisations, non-SAI stakeholders or similar- are not subject to delegation.
  - b. The approval of certain expenses under Chapter 2 of the EUROSAI budget, as foreseen in the EUROSAI Financial Rules and always subject to the corresponding delegation of powers by the GB.

### **Establishment and allocation of portfolios with the Governing Board**

22. The ESP foresees the establishment of portfolios, to be assumed by individual GB members. This arrangement aims to strengthen the leadership role and engagement of individual GB members; to ensure that the GB as a whole takes responsibility for the successful implementation and monitoring of the ESP; and to seize the expertise and networks of the GB members.
23. In line with the above, each GB member should be responsible for one or more portfolios related to the governance of EUROSAI and/or the implementation of the ESP. Two GB portfolios will be those of the two SGs foreseen in the ESP and given the importance of their implementation, such two portfolios fall under the joint responsibility of two SAIs, a GB-member and a non-GB member.
24. The establishment and allocation of the portfolios will be done by the GB for a minimum period of 3 years - in correspondence with the period of Congresses - on the basis of, a detailed portfolio description, and an expression of interest of individual GB members which will include an assurance of resource sufficiency. In this regard, and as a way to confirm that EUROSAI has

realistic expectations for achieving the objectives of the ESP and the governance enhancements, GB members are expected, as far as possible, to give written assurance of their resource sufficiency, that is, to state that they will ensure the availability of resources to carry out the portfolio they are interested in. This portfolio term is renewable, in order to enable a continuous implementation of the ESP.

25. If deemed necessary and justified by the GB, the definition of the portfolios or their allocation - including the deletion or addition of new portfolios - might be modified between Congresses. Such changes will be approved by the GB. In this regard, if a portfolio holder needs to withdraw from his responsibilities before the end of the mentioned period of 3 years, it must be ensured that another GB member takes over the portfolio, thus ensuring the continuity of the portfolio's work.

### **Responsibilities of portfolio holders**

26. The responsibilities of the individual members of the GB as portfolio holders are the following:

- a. GB members will take responsibility for one or more strategic portfolios, in line with the priorities of the ESP.
  - In the case of the portfolios for the two SGs, the GB member will have a shared responsibility with the non-GB Co-leader for the realisation of the SG.
  - In the case of the other GB members, they will take individual responsibility for the good governance of EUROSAI assuming the performance of a specific portfolio.
- b. As part of the operationalisation of the ESP, the GB portfolio holders will prepare and submit to the CT a brief proposal for implementing the portfolio, including objectives, activities and responsible parties (Annex 2).

- c. The portfolio holder must ensure the achievement of their objectives. For this purpose, the portfolio holder may count on members of EUROSAI, PGs or invited experts that will be responsible for carrying out or supporting certain tasks on voluntary basis.
- d. In line with the above, portfolio holders can create PGs. The Terms of Reference (ToR) will however be previously forwarded to the CT for approval.
- e. The GB member will be responsible for reporting on progress and results at the annual GB meeting, as described in the reporting chapter. In the case of the portfolios for the two SGs, they will also report to the Congress on the implementation of the ESP.

## **Resources**

- 27. In-kind (human) resources for the portfolio activities will be primarily borne by the portfolio holder, together with the member SAIs and/or project group involved in the activity assigned in the portfolio.
- 28. Financial support from the EUROSAI Budget to GB members' portfolio activities will be subject to the requirements and procedures foreseen in the EUROSAI Financial Regulations.

## **IV. Coordination Team**

- 29. The CT supports the GB by managing regularly the implementation of the ESP and preparing decisions for the GB. The CT must be attentive to possible overlaps and synergies between the various existing and new initiatives falling under both SGs and the GB Governance Portfolios.

## **Composition and appointment**

- 30. The CT consists of three members: the Presidency (chair of the CT) and the GB-members responsible for the SGs. The Secretariat is involved as observer and the non-GB strategic goal Co-leaders are guests of the CT.

31. If necessary, the GB can appoint additional members for a defined period of time.

### **Responsibilities**

32. The CT does not assume the powers and responsibilities of the GB. Whereas GB discussions are focused on key substantive and strategic matters, the CT discusses in advance administrative, technical, and procedural items to allow swift decision-making. In particular:

- a. The CT coordinates the preparation of the Operational Plan, based on the inputs received from the GB Governance Portfolio holders, the Co-leaders of the SGs and the Chairs of the EUROSAI Working Groups and Task Forces. The planning template constitutes Annex 2 to these Procedures.
- b. The CT coordinates the update and annual review of the OP which covers the whole period of the implementation of the ESP 2017-2023 including the projects scheduled for 6 years.
- c. The CT coordinates on a regular basis the execution of the EUROSAI Operational Plan with the aim of achieving progress on the implementation of the ESP, minimising overlaps between different implementing bodies and achieving synergies where possible.
- d. The establishment of PGs is subject to the CT's approval of their respective ToRs. Decisions are to be based on a review of the ToR, including necessary resources and quality control arrangements, as well as alignment with the EUROSAI's values (in particular, inclusiveness), Strategic and Operational plans.
- e. The CT prepares the mid-term review of the ESP and the final review report of the ESP.
- f. The CT oversees the drafting of the new ESP, to be entrusted to a PG under the leadership of the incoming Presidency.
- g. CT members participate in SG's meetings, when relevant.

- h.** The CT carries out permanent evaluation of the degree of implementation of the ESP.
- i.** Decisions on the establishment or winding up of long-term Working Groups or Task Forces remain with the Congress or the GB as a whole, but can be prepared by the CT.
- j.** The CT takes any responsibilities delegated by the GB.

### **Reporting to GB and Congress**

- 33. The CT prepares reports on general implementation of the ESP and issues for decisions by the GB and Congress.
- 34. The CT reports annually to the GB through consolidated Annual Progress Reports on the status of the overall strategy and on cross-cutting issues, identifying and addressing gaps and overlaps.
- 35. The CT reports once every three years to the Congress.

### **Meetings**

- 36. Meetings of the CT are chaired by the Presidency.
- 37. The CT uses online communication tools actively for negotiation and if necessary, may meet in person.
- 38. The chair shall circulate the draft agenda to the participants for collecting comments and suggestions, two weeks prior to the meeting.
- 39. The final draft agenda shall be approved by the participants at the beginning of each meeting.
- 40. Regarding the voting rules of the CT; each member is entitled to one vote, decisions of the CT shall be adopted by the majority of votes and observers and guests to the CT cannot vote. The Chair has the casting vote in cases where the members of the CT have failed to reach a majority decision.
- 41. The chair shall draft minutes of the CT meetings held at technical level in the form of a summary of agreements and circulate them for comments to the participants of CT meeting within 4 weeks after each meeting.

42. The summary of agreements shall be adopted by written procedure and then published on the EUROSAI website for general information.

43. The Heads of SAIs of the CT might meet before each meeting of the GB to agree on a joint position.

### **Communication**

44. The CT keeps member SAIs updated about the developments and main issues under its mandate by:

- a. Publishing information on the EUROSAI website before and after the CT's meetings, announcing their holding and their main results.
- b. Disseminating by e-mail any other information the CT deems convenient to share with EUROSAI members.
- c. Annual article in the EUROSAI Magazine.

45. To ensure a timely communication, the Chair of the CT will provide this information as soon as practicable.

46. It must be ensured that the EUROSAI logo is used in all documents.

### **V. Co-leaders of Strategic Goals**

47. The Co-leaders are jointly responsible for the implementation of each of the two SGs.

48. One of the two Co-leaders is a member of the GB. The Co-leaders cooperate on an equal footing and share the ownership for their respective strategic goal.

### **Appointment**

49. The Co-leaders are appointed by the GB, on the basis of an expression of interest which will include an assurance of resource sufficiency, for a period of three years, with a possibility for renewal. Appointments are announced on the EUROSAI website.

## **Responsibilities**

### **A. Coordination of the implementation of the strategic goal**

50. The Co-leaders draft the OP for their respective strategic goal, coordinate and review its implementation and update their section in the OP when necessary.

51. The GB Co-leader represents the strategic goal at the GB meetings and is a member of the CT. The non-GB Co-leader may join both bodies upon invitation as guest.

52. The Co-leaders may cooperate as a team when necessary and divide responsibilities, such as participation in relevant INTOSAI committees or EUROSAI PGs, when practical.

53. The Co-leaders have both a coordinating and an executive role. They may establish or facilitate short-term PGs to address the desired outcomes included in the ESP for their particular strategic goal. They shall also liaise with initiatives set up by EUROSAI members under the EUROSAI flag that contribute to the implementation of their respective strategic goal.

54. The Co-leaders shall jointly develop Terms of Reference for these initiatives and share them with the CT for approval.

55. The Co-leaders shall consult regularly with the SAIs chairing or leading the EUROSAI Working Groups, Task Forces and PGs, for example by organising regular meetings with the Chairs of Working Groups and Task Forces and the leaders of PGs. The CT members participate in SG's meetings when relevant. In any case, the Co-leaders shall share information on activities and progress with the CT.

### **B. Reporting to the GB and Congress**

56. The Co-leaders are accountable for the implementation of their respective strategic goal. They report to the GB and the Congress on the work accomplished under their respective goal, including that carried out by any WGs, TFs and PGs set up to that end. It is up to each strategic goal's co-leaders

to decide who will be in charge of the reporting (either both of them together or one of them on behalf of both).

57. The Co-leaders should provide a brief report on their activities, which will be the part of the Annual Progress Report of the SGs since the last ordinary GB meeting. The Reporting template constitutes Annex 3 to these Procedures.

58. In addition, products ready for distribution should be provided to the GB.

### **C. Resources**

59. In-kind (human) resources for the activities of the Co-leaders will be primarily borne by the Co-leaders, together with the member SAIs and/or project group involved in the activity.

60. Financial support from the EUROSAI Budget to the activities within the respective Strategic Goal will be subject to the requirements and procedures foreseen in the EUROSAI Financial Rules.

### **Communication**

#### **A. Internal communication**

61. The Co-leaders shall keep member SAIs updated about relevant issues of their respective strategic goals in a timely manner by:

- a. Drafting and updating the content of their respective sections on the EUROSAI website, where all the information, documentation and materials regarding the SGs will be available. For that purpose, they will collect the information/documentation from the PGs under their umbrella. In the event of SG meetings, information on these should also be shared as foreseen for the CT.
- b. Disseminating by e-mail any other information the SGs co-leaders deem convenient to share with EUROSAI members.
- c. Annual article in the EUROSAI Magazine

## **B. External communication with INTOSAI bodies**

62. The Co-leaders of the SGs are the contact point/representatives for their counterparts in INTOSAI. They shall also inform the Secretariat and the members on the activities and main issues regarding that role.

63. It must be ensured that the EUROSAI logo is used in all documents.

## **VI. Project Groups**

64. The ESP foresees the establishment of PGs to allow EUROSAI to be a more agile and project-driven organisation and hence a more relevant one in a fast changing environment.

65. PGs are short-term cooperation initiatives, led by members of EUROSAI and set up in line with one of the two SGs or in the area of EUROSAI governance.

For a PG to be considered as a EUROSAI project, it must conform to EUROSAI's values and, in particular, safeguard inclusiveness. To that end, it must be ensured that either membership to the PG is open to all members or, alternatively, that mechanisms are set up, if needed, so that the results and outputs of the PG can benefit and impact a diversity of EUROSAI members.

### **Establishment**

#### **A. Procedures**

66. PGs may be initiated at any time either by the Co-leaders of the SGs or by the GB Governance portfolio holders.

67. Members of EUROSAI may also, individually or jointly, initiate a PG.

68. The PGs' initialization process always starts with a statement of intent operationalised through the development of the corresponding ToR.

69. A PG shall be set up only after approval of the proposed ToR by the CT. This procedure aims at addressing the desired outcomes included in the ESP for their particular strategic goal or portfolio, ensuring that it can be considered a

EUROSAI activity, maximising resource management (coordination) and avoiding overlaps (quality assurance).

70. The ToR of those PGs initiated by members of EUROSAI shall be submitted to the Co-leaders of the correspondent SGs who will send them to the CT for approval. This procedure aims at allowing the Co-leaders of the SGs to liaise with the upcoming PGs with a view to sharing information on activities and progress within the CT. In this procedure, Co-leaders are expected to actively identify synergies, gaps, overlaps and encourage the sharing of best practices and, where necessary, initiate new activities to ensure the successful implementation of the strategic goal.

### **B. Terms of reference**

71. The ToR is the statement on how the project in question will be defined, developed, and verified. The template ToR constitutes Annex 1 to these Procedures.

### **C. Leader and participants**

72. The ToR shall specify PG's lead SAI(s) and possible participants. Usually, the entity/entities responsible for initializing a PG will take its lead and will be responsible for issuing an invitation for potential participants to join the PG or for advertising the initiative in such a broad but simultaneously targeted way to allow potential participants to manifest their interest in joining the PG.

### **D. Budgetary requirements**

73. PG activities may be financed through member SAIs' voluntary resourcing (in-kind services or equipment, resource persons affected to or financial contributions to the project, etc.) or by the EUROSAI budget.

74. In-kind resourcing for the PG activities will be primarily borne by the initiator(s), together with the PG's participants involved in the project.

75. Financial support from the EUROSAI budget to PG activities will be subject to the requirements and procedures foreseen in the EUROSAI Financial Regulations.

## **Possible activities**

76. Projects developed under these procedures may assume the format of, for instance:

- a. Cooperative audits on particular subject matters;
- b. Training events on emerging issues;
- c. Workshops for knowledge sharing;
- d. Seminars on a special issue, for instance, with other INTOSAI Regional Organisations;
- e. Guidance (manual, etc.) on a specialised topic.

## **Reporting**

77. To enable the reporting described in section 7, PGs shall submit a written report containing, at least, results achieved, issues for follow-up, expected outcomes for the future and any other relevant information. This report is to be submitted to the respective Co-leader (in the case of PGs set up under the umbrella of a goal) or portfolio holder (in the case of PGs in the field of governance portfolios).

78. If deemed appropriate, the leader of a PG might be invited to report on its progress at the GB meeting or even, exceptionally, at the Congress.

## **Communication**

79. The leader(s) of a PG is/are responsible for making the activities of the group and its main results visible to EUROSAI members. It must be ensured that the EUROSAI logo is used in all documents. Tools for communication include the website, the magazine and the use of e-mails.

## **VII. Reporting**

### **Reports to the Governing Board**

#### **A. General Considerations**

80. GB Governance portfolio holders, Co-leaders of the SGs, WGs and TFs prepare individual Annual Progress Reports (covering the time between GB meetings) and submit them to the CT.

81. The CT is responsible for the permanent evaluation of the implementation of the ESP. The CT makes this evaluation in the Executive Summary of the consolidated Annual Progress Reports highlighting the fundamental strategic issues affecting the successful implementation of the ESP and respective possible actions to be addressed by the GB.

82. When reporting to the GB, Co-leaders of SGs and GB Governance portfolio holders will follow the Annex 3. Each individual report is headed by an executive summary and mainly highlights:

- a. the achieved results during the reporting period,
- b. relevant deviations between the desired outcome and actual outcomes, if any,
- c. their causes and effects,
- d. strategic issues for discussion at the GB, if any, and
- e. expectations towards GB and other EUROSAI members,
- f. cross-cutting issues in order to enable the CT to be alert to and address possible overlaps, as well as to encourage synergies.

## **B. Annual Progress Report of the Strategic Goals**

83. Co-leaders of the SGs are responsible for reporting on progress and results at the annual GB meeting through the consolidated Annual Progress Report of the SGs.

84. Prior to the GB meetings, Co-leaders of the SGs submit their progress reports to the CT, for consolidation purposes. These reports reflect the overall performance of the respective goals, including also the information on the respective PGs' performance as foreseen in articles 77 and 78, and those activities of the WGs and TFs that fall under the respective SGs.

85. The CT gathers these reports and prepares the consolidated Annual Progress Report of the SGs, adding an Executive Summary, which highlights the overall implementation and strategic issues to be addressed by the Governing Board. The CT Chair will make a brief presentation regarding this Executive Summary.

86. Co-leaders of the SGs may make oral presentation on the respective goals at the GB meetings and lead a discussion on it. They shall, however not include those activities of the WGs and TFs that fall under the respective SGs in their oral presentation since these are part of the WGs and TFs' relevant oral presentation.

### **C. Annual Progress Report of the Governance Portfolios**

87. Prior to the GB meetings, the GB Governance Portfolio holders submit their progress reports to the CT, for consolidation purposes. These reports reflect the overall performance of the respective portfolios, including also the information on the respective PGs' performance, as foreseen in articles 77 and 78.

88. The CT gathers these reports and prepares the Annual Progress Report of the GB Governance Portfolios, adding an Executive Summary highlighting the main outcomes and any emerging and potential issues to be addressed by the GB.

89. The Annual Progress Report of the GB Governance Portfolio is presented to the GB in written form. The CT Chair may make a brief introductory presentation regarding this Report and give the word to the governance portfolio holders for the discussion of the key results and issues.

### **D. Annual Progress Reports of WGs and TFs**

90. The WGs and TFs report directly to the GB regarding their own mandates.

91. WGs and TFs' common activities that fall under the SGs will also be reported in the respective goals' progress reports following Annex 3. Therefore,

WG and TF Chairs will send their draft reports in advance to the Co-leaders of the SGs.

92. The chairs of WGs and TFs may make oral presentation of the executive summary of their annual activity reports at GB meeting and lead a discussion on their activities.

### **Procedures and Deadlines**

93. WGs, TFs and PGs will send their reports to their respective portfolio holders no later than 8 weeks before the GB meeting, to enable the preparation of the corresponding annual progress reports.

94. The Co-leaders of the SGs and GB Governance portfolio holders send their draft reports to the CT no later than 6 weeks before the GB meeting.

95. The Secretariat shall receive the Annual Progress Report of the SGs and Annual Progress Report of the GB Governance Portfolios (which will include, as annexes, the corresponding individual reports and their PG's reports), as well as the WGs and TFs final reports, at least 4 weeks before the GB meeting.

96. Documents for the meeting shall be distributed to the GB at least 3 weeks before the meeting.

### **Reports to the Congress**

97. Procedures for reporting to the Congress are the same as for reporting to the GB, with the exception of the reporting period:

- a. In the case of the GB Governance portfolios and the SGs progress reports, they will refer to a reporting period of the 3 previous years in the case of the first Congress to be held during the strategic period and of the full ESP implementation period (6 years) in the case of the second Congress.
- b. WGs and TF will report directly to the Congress regarding their own mandates (the reporting period will be either the past 3 years or the period of their existence, if this were shorter).

98. The CT will prepare the mid-term review (2020) of the ESP and the update of the ESP for the Congress, as well as the final-progress report (2023).

99. The CT will oversee the drafting of the ESP (2023-2029), to be entrusted to a PG under the leadership of the incoming Presidency (2023).

#### **Dissemination of reports**

100. The reports by WGs and TF will be published in their respective websites.

101. All other reports shall be published on the EUROSAI website.

#### **VIII. Final provisions**

102. The General Procedures have been written by the Project Group on General Procedures for the ESP, in accordance with the ESP 2017-2023. If necessary, these Procedures will be amended to reflect the mandate received from the Congress and the Governing Board once the EUROSAI Regulations (Statutes, Standard Procedures and Financial Rules) are reviewed.

103. The General Procedures shall come into effect upon the approval of the Governing Board.

104. Any changes to the provisions hereto shall be subject to the agreement of the Project Group and approval by the Governing Board.

105. Templates included in annexes may be adapted, if necessary, by the Project Group on General Procedures for the ESP.

## **Annex 1: Terms of Reference for a Project Group**



## **Strategic Plan 2017-2023**

### **Terms of Reference for the EUROSAI Project Group on ....**

#### 1. General provisions

1.1 Name of the Project Group:

1.2 Background and objective of the Project Group:

1.3 Link with EUROSAI Strategic Plan

1.3.1. Strategic Goal / portfolio to which is linked:

1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan

#### 2. Structural provisions

2.1 Lead SAI(s):

2.2 Contact person(s):

2.3 Participants:

### 3. Technical and procedural provisions

3.1 Intended Results:

3.2 Benefits to EUROSAI Membership:

3.3 Duration & Key Milestones:

3.4 Working Methods:

3.5 Necessary Resources:

- Financial
- Other
- Request to EUROSAI

3.6. Reference documents and materials:

### 4. Accountability provisions

## Annex 2: EUROSAI Portfolio Holders' Operational Planning Framework



Strategic Plan  
2017 - 2023

EUROSAI Portfolio Holders' Operational Planning Framework -Overview of the projects-					
Name of the Portfolio:					
No.	Objective(s) <i>(of the ESP relating to the project<sup>1</sup>)</i>	Project/Initiative <sup>2</sup>	Responsible parties	Planned	
				Results	Deadline

<sup>1</sup> GB Governance portfolio holders may define their own objectives in line with those envisaged in the ESP.

<sup>2</sup> Please list your projects defined with an objective but lacking in volunteers/supporters with "TBD (to be decided)" abbreviation in the Responsible Parties column.

### Annex 3: Reporting Template

[please note that the report should be concise and brief]

#### Progress report of ....

*logo*  
of a WG/TF/portfolio holder/  
name of a EUROSAI body



**Strategic Plan**  
**2017-2023**

<b>Executive Summary</b>					
<b>Cross-cutting issues</b>					
No.	Objective(s)	Project/Initiative	Responsible parties	Results and outcomes	Overall status of the project/initiative
				[Please add relevant links + if relevant, a short explanation on difference between planned and achieved results]	Please assess the overall status of the project/initiative with respect to the deadline and outcome planned

<b>Activity plan for the next reporting period</b>					
<ul style="list-style-type: none"> <li>• ...</li> <li>• ...</li> <li>• ...</li> </ul>					
<b>Expectations towards EUROSAT GB and other EUROSAT members</b>			<b>Issues for the discussion:</b>		
<ul style="list-style-type: none"> <li>• ...</li> <li>• ...</li> <li>• ...</li> </ul>			<ul style="list-style-type: none"> <li>• ...</li> <li>• ...</li> <li>• ...</li> </ul>		
<b>Lead SAI(s):</b> <b>Contact person(s):</b>					