



GENERAL PROCEDURES
FOR THE
EUROSAI STRATEGIC PLAN
2017-2024

Project Group Chair

Turkey

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Czech Republic

Germany

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Portugal

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General Procedures for the EUROSAI Strategic Plan 2017-2024

I. Introduction

1. The EUROSAI Strategic Plan (ESP) 2017-2023 was adopted at the Xth 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 was drafted as 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.
6. Almost 3 years later of the approval of the GP of the ESP, the Project Group on "Drafting the GP of the ESP" set up under the "Overall Governance and culture" portfolio and led by the EUROSAI Presidency, initiated the update of the document to incorporate recently adopted good practices, novelties and GB decisions, such as the quality and transparency protocol, the closure procedure for PGs, a new light structure -the networks- or the possibility that Governance Portfolios be co-led by a non-GB member.

Moreover, the COVID-19 pandemic crisis led to the postponement of the XI EUROSAI Congress and EUROSAI members had to entrust the Governing Board with the decision-making necessary for the normal functioning of EUROSAI that could not be delayed until the holding of the Congress. As a result of this postponement, the XII Congress will be held in 2024 instead of the foreseen date of 2023, and thus the implementation period of the ESP 2017-2020 was extended one additional year. Therefore, the references to the ESP 2017-2023 in this document have been updated to 2017-2024 and additional changes in several rules have been made as a result of that extension. After comments and suggestions of the PG members, a consolidated version of the draft update of the GP of the ESP was sent to Governing Board members for comments. The final version of the update of the GP for the ESP 2017-2024 was approved at the 53 GB e-meeting held on 14 April 2021.

II. The role of EUROSAI bodies and actors

7. 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.
8. 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.
9. 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.
10. **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.

11. **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 EUROSAImagazine. 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.
12. **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.
13. **Co-leaders of the portfolios. 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 additional Co-leader that can be a non GB member. Likewise, Governance portfolios may also be co-lead with non GB members, who will share the responsibility for its implementation.
14. **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.
15. **Networks** can be built as continuing activities led by member(s) of EUROSAI within the Strategic and Operational Plans, in order to maintain a regular exchange of information, experience and knowledge and a sustainable cooperation over a specific permanent topic.
16. **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.
17. **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

18. 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.
19. 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.
20. The composition and functions of the GB are regulated by the EUROSAI Statutes and Standard Procedures.
21. 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

22. 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 Portfolios;
 - the composition of the CT;
 - the General Procedures for the ESP;
 - the Operational Plan;
 - and any amendment to the abovementioned issues.
 - d. 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.
 - e. 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. It also defines financial

strategic approaches for supporting and boosting the activities for the implementation of the ESP.

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

Delegation of decisions

23. 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

24. 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.
25. 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 second SAI, preferably a non-GB member. Governance Portfolios could be also co-led between two GB-members or a GB-member together with a non-GB member, if the GB decides so.
26. 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.

27. 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

28. 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 another Co-leader (GB or non GB member) for the realisation of the SG.
 - In the case of the other GB members, they will take responsibility for the good governance of EUROSAI, assuming the performance of a specific portfolio, which could be shared with another Co-leader (GB or non GB member), if the GB decides so
 - 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

29. 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.
30. 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

31. 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

32. 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.
33. If necessary, the GB can appoint additional members for a defined period of time.

Responsibilities

34. 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 2017-2024 including the projects scheduled for the related term.

- 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 and Networks 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 will be in charge of ensuring that a quality and transparency process is applied to the outputs and products resulting of the work of the structures of EUROSAI. For that purpose a protocol to be applied to EUROSAI products and documents and relevant quality and transparency statement to be filled are available in Annex 6.
- f. The CT prepares the mid-term review of the ESP and the final review report of the ESP.
- g. The CT oversees the drafting of the new ESP, to be entrusted to a PG under the leadership of the incoming Presidency.
- h. CT members participate in SG's meetings, when relevant.
- i. The CT carries out permanent evaluation of the degree of implementation of the ESP.
- j. 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.
- k. The CT takes any responsibilities delegated by the GB.

Reporting to GB and Congress

- 35. The CT prepares reports on general implementation of the ESP and issues for decisions by the GB and Congress.
- 36. 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.
- 37. The CT reports to the Congress.

Meetings

- 38. Meetings of the CT are chaired by the Presidency.

39. The CT uses online communication tools actively for negotiation and if necessary, may meet in person.
40. The chair shall circulate the draft agenda to the participants for collecting comments and suggestions, two weeks prior to the meeting.
41. The final draft agenda shall be approved by the participants at the beginning of each meeting.
42. 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.
43. 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.
44. The summary of agreements shall be adopted by written procedure and then published on the EUROSAI website for general information.
45. The Heads of SAIs of the CT might meet before each meeting of the GB to agree on a joint position.

Communication

46. 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.
47. To ensure a timely communication, the Chair of the CT will provide this information as soon as practicable.
48. It must be ensured that the EUROSAI logo is used in all documents.

V. Co-leaders of Strategic Goals and Governance Portfolios

49. The Co-leaders are jointly responsible for the implementation of each of the two SGs or, if so agreed, the Governance Portfolios
50. At least one of the portfolio 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 or Governance Portfolio

Appointment

51. 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. This possibility is explored through a Letter from the EUROSAI Presidency to Coleaders or via e-mail correspondence. Appointments are announced on the EUROSAI website.

Responsibilities

A. Coordination of the implementation of the strategic goal (SG Co-leaders)

52. The Strategic Co-leaders draft the OP for their respective strategic goal, coordinate and review its implementation and update their section in the OP when necessary.
53. The GB Strategic Co-leader represents the strategic goal at the GB meetings and is a member of the CT. The non-GB Strategic Co-leaders may join both bodies upon invitation as guests.

B. Responsibilities common to strategic and governance portfolios co-leaders

54. The Co-leaders may cooperate as a team when necessary and divideresponsibilities, such as participation in relevant INTOSAI committees or EUROSAI PGs, when practical.
55. 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 inthe 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 and governance portfolios.

56. The Co-leaders shall jointly develop Terms of Reference for these initiatives and share them with the CT for approval.
57. The Co-leaders shall consult regularly with the SAIs chairing or leading the EUROSAI Working Groups, Task Forces, Networks and PGs, for example by organising regular meetings with the Chairs of Working Groups, Task Forces, Chairs of the networks 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.

C. Reporting to the GB and Congress

58. The Strategic 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, Networks 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).
59. 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.
60. In addition, products ready for distribution should be provided to the GB.

D. Resources

61. 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.
62. Financial support from the EUROSAI Budget to the activities within the respective Strategic Goal and Governance portfolios will be subject to the requirements and procedures foreseen in the EUROSAI Financial Rules.

Communication

A. Internal communication

63. The Co-leaders shall keep member SAIs updated about relevant issues of their respective portfolios 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 their portfolios 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 Co-leaders deem convenient to share with EUROSAI members.
- c. Annual article in the EUROSAI Magazine

B. External communication with INTOSAI bodies

64. 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. If applicable, the same principle applies to governance portfolios, in their respective field.
65. It must be ensured that the EUROSAI logo is used in all documents.

VI. Project Groups

66. 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.
67. 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

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

69. Members of EUROSAI may also, individually or jointly, initiate a PG.
70. The PGs' initialization process always starts with a statement of intent operationalised through the development of the corresponding ToR.
71. 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).
72. The ToR of those PGs initiated by members of EUROSAI shall be submitted to the Co-leaders of the Portfolios who will send them to the CT for approval. This procedure aims at allowing the Co-leaders of Portfolios 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 and governance portfolios. When the chair of the CT notifies the approval of the PG's ToR to the leader of a PG, it will include in that communication the information related to the functioning of the PG, together with information of the procedure of closure, which is contained in Annex 5.

B. Terms of reference

73. 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

74. 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

75. 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.

76. 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.
77. Financial support from the EUROSAI budget to PG activities will be available, subject to the requirements and procedures foreseen in the EUROSAI Financial Regulations.

Possible activities

78. 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

79. To enable the reporting described in section IX, 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-leaders
80. 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.

Procedures to Close Project Groups and Communication duties

81. When a PG has completed its work and it needs to be closed down, the PG leaders must inform the chair of the CT (copying the leaders of the SGs/Portfolios under which it was established and the Secretariat) about it, in the shortest period of time possible.
82. When communicating the closure, the PG leader would provide the information, products, materials and results of the PG's activities, following the template described in Annex 5.
83. The relevant Co-leaders will revise that the information provided is complete and will update the PG information included in the EUROSAI webpage, which will reflect that the status of that PG is "closed down".

84. The Secretariat will publish the piece of news in the EUROSAI website informing of the closure and the results obtained, based on the draft text and pictures provided by PG leader. If relevant for others, the Secretariat may send the results to external stakeholders.
85. The SAI in charge of EUROSAI's social media will post information on the results and closure of the PG, based on the draft text and pictures provided by PG leader.
86. The co-leaders of the Strategic Goal 1 in charge of the maintenance of the database of products of the EUROSAI website will upload the products produced, if deemed appropriate.
87. 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. Networks

88. Provisions of Chapter VI apply to Networks provided that they are compatible with the more permanent nature of their activities.

VIII. Quality and transparency arrangements for EUROSAI products and documents

89. As a result of the activities of EUROSAI structures, a series of products and materials which carry the EUROSAI brand are issued, and are thus perceived as "EUROSAI products". In line with EUROSAI's fundamental values, high professionalism is expected in the production of these materials and, to that end, certain quality and transparency requirements should be observed.
90. To ensure that adequate and transparent arrangements are applied for the development and, where applicable, review of EUROSAI products and documents (regulations included) a simple and clear process has been designed.
91. The CT will be in charge of ensuring that this quality and transparency process is applied for the different types of documents produced in EUROSAI.

92. The quality and transparency process has been tailored according to the types of documents produced. The key aspects of the quality and transparency protocol for EUROSAI products and others are detailed in Annex 6.

IX. Reporting

Reports to the Governing Board

A. General Considerations

93. Coleaders of Strategic Goals and Governance Portfolios, WGs, and TFs prepare individual Annual Progress Reports (covering the time between GB meetings) and submit them to the CT.
94. 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.
95. When reporting to the GB, Co-leaders of SGs and Governance portfolios 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

96. 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.
97. 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 Networks and PGs' performance as foreseen in articles 79 and 80, and those activities of the WGs and TFs that fall under the respective SGs.

98. 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.
99. 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

100. Prior to the GB meetings, Coleaders of Governance Portfolios 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 Networks or PGs' performance, as foreseen in articles 79 and 80.
101. The CT gathers these reports and prepares the Annual Progress Report of the Governance Portfolios, adding an Executive Summary highlighting the main outcomes and any emerging and potential issues to be addressed by the GB.
102. The Annual Progress Report of the Governance Portfolios 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, TFs

103. The WGs and TFs report directly to the GB regarding their own mandates.
104. 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.
105. 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

106. WGs, TFs, Networks 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.
107. The Co-leaders of the SGs and Governance portfolios send their draft reports to the CT no later than 6 weeks before the GB meeting.
108. The Secretariat shall receive the Annual Progress Report of the SGs and Annual Progress Report of the Governance Portfolios (which will include, as annexes, the corresponding individual reports and their PG's and Networks' reports), as well as the WGs and TFs final reports, at least 4 weeks before the GB meeting.
109. Documents for the meeting shall be distributed to the GB at least 3 weeks before the meeting.

Reports to the Congress

110. 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 progress reports of Governance portfolios and the SGs, 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 TFs 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).
111. Mid-term review report presents the general outlook of the EUROSAI activities and events after the first inter-Congress period of the ESP implementation, with facts and figures with respect to the Strategic Goals. In addition, regarding the governance priorities set in the ESP, the report aims at offering an overview of the achievements through the activities of Governance Portfolios.
112. The CT will prepare the mid-term review (2021) of the ESP using the template in Annex 4 and the update of the ESP for the Congress, as well as the final-progress report (2024).

113. The CT will oversee the drafting of the ESP (2024-2030), to be entrusted to a PG under the leadership of the incoming Presidency (2024).

Dissemination of reports

114. The reports by WGs and TFs will be published in their respective websites.

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

X. Final provisions

116. The General Procedures have been written by the Project Group on General Procedures for the ESP, in accordance with the ESP 2017-2024. 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.

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

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

119. 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/Network



**Strategic Plan
2017 -2024**

Terms of Reference for the EUROSAI Project Group/Network on

1. General provisions
 - 1.1 Name of the Project Group/Network:
 - 1.2 Background and objective of the Project Group/Network:
 - 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 -2024**

EUROSAI Portfolio Holders' Operational Planning Framework -Overview of the projects-					
Name of the Portfolio:					
No.	Objective(s) <i>(of the ESP relating to the project¹)</i>	Project/Initiative ²	Responsible parties	Planned	
				Results	Deadline

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

² 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]

Logo of a portfolio holder/WG/TF/Network/PG



**Strategic Plan
2017 -2024**

Annual Progress report of

Executive Summary					
Cross-cutting issues					
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

Activity plan for the next reporting period	
▪ ...	
▪ ...	
▪ ...	
Expectations towards EUROSAI GB and other EUROSAI members	Issues for the discussion:
▪ ...	▪ ...
▪ ...	▪ ...
▪ ...	▪ ...
Lead SAI(s):	
Contact person(s):	

Annex 4: Strategic Plan Midterm Review/Progress Reporting Template

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

Logo of SG Coleaders/Governance portfolio holder



**Strategic Plan
2017 -2024**

Reporting SAI(s):

A. Executive Summary		
B. Evaluation of cross-cutting issues and proposals		
C. Update of the Strategic Plan		
Description <small>(Objectives/ Desired Outcomes and Guiding Principles set in Ch4 of the ESP)</small>	Proposed Update	Justification

D. Performance Assessment of the Desired Outcomes/Guiding Principles in the ESP (2017-2021)

Strategic Goal / Governance Portfolio:

Objective (s) (1)	Project/Initiative (2017-2021) (2)	Results and outcomes achieved so far and foreseen until April 2021 (3)	Related Desired Outcomes/Guiding Principles in the ESP (4)	Evaluation of the status of achievement with respect to Related Desired Outcomes/Guiding Principles (5)
		[List all the results and outcomes with the overall status of the project/initiative + if relevant, a short explanation on difference between planned and achieved results]	[Please copy the RELATED desired outcomes/guiding principles from the ESP here]	[Please check the status of EACH desired outcome/guiding principle : <input type="checkbox"/> achieved <input type="checkbox"/> partially achieved <input type="checkbox"/> delayed <input type="checkbox"/> dropped Then make your overall evaluation for EACH desired outcome/guiding principle. Please use facts and figures and any kind of evidence that justify your evaluation]
	Expectations towards EUROSAI GB and other EUROSAI members			Issues for the discussion:
Contact person(s):				

Annex 5: Template for Project Closure

1. Basic information on the PG.

- 1.1 Name of the Project Group:
- 1.2 Link with EUROSAI Strategic Plan (Strategic Goal/Portfolio to which is linked):
- 1.3 Lead SAI and Participants:
- 1.4 Criteria used for the invitation/determination of participating SAIs:
- 1.5 Resources used (in-kind resources and financial resources if any):
- 1.6 Contact Person:

2. Results achieved (to be included in the Progress Report of the relevant Strategic Goal/Portfolio):

3. Main products of the Project (for their dissemination as described above): the PG leader will attach the documents or include the link to them.

4. Accountability provision:

- 4.1 Quality assurance procedures applicable for the PG: attach *"Quality and Transparency Statement"*

5. Dissemination activities:

- 5.1 Materials and outputs documents (or links to them, if applicable).
- 5.2 Draft text of piece of news for the EUROSAI website and EUROSAI OP webpage.
- 5.3 Draft texts and pictures for social media

6. Lessons learnt (ideas, clues and suggestions for related future works, if any):

Annex 6: Quality and Transparency Protocol For EUROSAI Products and Documents

1. INTRODUCTION

1.1. Background

EUROSAI aims to be an agile, relevant and results-driven organization, where members with interest in enriching their knowledge and/or capacities in certain common audit topics can work together under the umbrella of its Working Groups, Task Forces and Project Groups. As a result of this activity, a series of products and materials are issued, which carry the EUROSAI brand and are thus perceived as “EUROSAI products”.

In line with EUROSAI’s fundamental values, high professionalism is expected in the production of these materials and, to that end, certain quality and transparency requirements should be observed: these will provide users with information about the quality controls that were imbedded in the process of development of the product and resulted in the production of a product which can display EUROSAI’s brand. These requirements are, therefore, instrumental for preserving the Organization’s reputation.

This concern over quality issues is shared by other Organizations and, in this regard, INTOSAI and IDI have also produced documents on this issue; moreover, INTOSAI’s paper on “Quality assuring INTOSAI public goods that are developed and published outside due process” encourages its Regional Organizations to apply a similar process to their products.

1.2. Purpose of the Protocol

Taking into account the specificities of EUROSAI and its new structure and governance derived from the ESP 2017-2023, this protocol aims to define a simple and clear process to ensure that adequate and transparent arrangements are applied for the development and, where applicable, review of EUROSAI products and documents.

The process has been designed to minimize its impact on the amount of workload faced by the EUROSAI bodies. On the contrary, it presents a simple framework to support these bodies in the tasks of *ensuring an adequate level of quality* of the documents produced, and *providing users with sufficient information* about the process followed in the development of the product (i.e., who and how they were produced and the quality controls applied).

1.3. Pilot phase

The implementation of this quality and transparency protocol will be preceded by a pilot phase, during which its applicability to the development and review of EUROSAI products derived from the projects in the scope of the EUROSAI OP will be tested. The pilot phase will be applied to EUROSAI products issued during the two next years (June 2020 - June 2022).

1.4. Role of the Coordination Team

This protocol has been developed by the Coordination Team (CT), under the leadership of the Chair of EUROSAI who is the holder of the portfolio on Overall Governance and Culture. The CT will be in charge of ensuring that this quality and transparency process is applied.

2. KEY ASPECTS OF THE QUALITY AND TRANSPARENCY PROTOCOL FOR EUROSAI PRODUCTS AND OTHERS

2.1. Classification of documents produced by EUROSAI and its structures

In the framework of EUROSAI activity, a varied number of documents are produced, but we can classify them in the following three main groups;

- a) **EUROSAI products**, which are usually materials intended to enhance the knowledge, capacities and performance of member SAIs, such as comparative studies, guidelines and analysis.

These are usually made publicly available on the EUROSAI website and shared with other INTOSAI Regional Organisations, as they can be useful for the rest of the SAI community and any other related stakeholders.

EUROSAI products are generally produced by those main EUROSAI bodies implementing the EUROSAI Strategic Plan, namely, Project Groups, Working Groups, and Task Forces.

- b) **EUROSAI Regulations and other documents** which are **mainly for internal use** and referred to the **governance of the Organisation**, such as internal analysis; ad-hoc surveys' reports; internal or external assessments and reviews; papers drafted for supporting and informing decision-making processes; informative documents for the members' attention and similar papers.
- c) Recurring documents such as annual reports, meetings' minutes or articles for the EUROSAI Magazine; discussion documents; draft documents; works-in-progress; training materials; final statements/declarations resulting from EUROSAI events and similar documents.

This protocol addresses the first two types of documents, with a tailor-made approach, as explained below.

2.2. Quality and transparency arrangements for EUROSAI products

To ensure that **EUROSAI products** have been subjected to rigorous quality control measures within the structure responsible for their development, the document will contain a statement on the page immediately after the cover of the document with the following content (see Annex 6.1):

- i. *Representation of the membership of the PG/TF/WG or group elaborating the product*: identification of the leader and other SAIs working in the core group developing the product; information on the composition of the team (competences required for the experts developing the product or the team as a whole; involvement of the EUROSAI body/actor holding the competence related to the topic of the product); indication of how diverging opinions were solved (whether it was applying the leader's criteria or putting it vote to the group members); and indication of whether membership of the core group was open to any interested SAI.
- ii. *External stakeholder representation/contribution*, if any.
- iii. *ToR/Work plan*: existence and approval of a ToR/Work Plan to develop the product.
- iv. *Openness and transparency*: not only of the final product, but also along the process, informing the respective WG/TF/SG, CT or the GB on the work-progress.
- v. *Work method*: description of the work method used for the development of the product.
- vi. *Exposure*: description of exposure to comments, with indication on whether they were all responded to by the leading SAI (as is desirable) and the criteria followed to incorporate them to the document.

2.3. Quality and transparency arrangements for other EUROSAI documents

2.3.1. EUROSAI Regulations and related ones (such as Statutes, General Procedures, Financial Rules, Communication Policy, Strategic Plan and its procedures, and similar ones): apart from following the procedures described in the EUROSAI regulations themselves, when being developed or reviewed they should be subject to rigorous quality control measures similar to those described above for EUROSAI products:

- These measures should be fully explained in the report accompanying the draft regulation at the time of its submission to the Governing Board and, if applicable, to the Congress.
- Moreover, the page immediately following the cover of the document will inform on the date of approval and the organ. In case of revisions, information on the updates

will also be added. That information will be related to the date of update, the organ approving it and the rules modified as per the revision.

- The preamble of the document should contain a clear explanation of the nature, scope and purpose of the document and an excerpt of the quality control measures applied for its development or revision.

2.3.2. Documents **for internal use**, referred to the **governance of the Organisation**, might be produced by one SAI¹ or a small number of them and they will be subject to simplified quality and transparency requirements due to their nature, scope and purpose. These requirements are reduced to providing information on the nature, scope and purpose of the document in the introduction of the document and also the following information on the page immediately after the cover of the document:

- Leader/Core Group Chair (SAI Country).
- If applicable, Core Group Members (SAI Country) and Invited Experts (SAI Country or external stakeholder).
- Date(s) of submission/circularization for comments and recipients in each round (if multiple rounds take place).
- Date of agreement by the Core Group (or by the Leader, if there is no Core Group).
- Date of final endorsement and identification of the SAI/EUROSAI structure granting it (if other than the Core Group/Leader).
- Dissemination (if applicable): information on how the document will be disseminated and link the document in the EUROSAI – and/or its OP/WG/TF- websites.

¹ E.g; protocols for elections, bidbooks guidance, et cetera. In this case one SAI is entrusted with developing the draft.

Annex 6.1

Quality and Transparency Statement of the leader of a EUROSAI PG, chair of Network or chair of a EUROSAI Working Group/Task force

This is to certify that <<name of the product>> has been developed by following the Quality and Transparency process stated in the “**QUALITY AND TRANSPARENCY PROTOCOL FOR EUROSAI PRODUCTS AND DOCUMENTS**” as detailed below:

<<list of the key quality assurance elements used in developing the document as:

- i. Representation of the membership of the PG/TF/WG or group elaborating the product:
- ii. External stakeholder representation/contribution, if any.
- iii. ToR/Work plan: existence and approval of a ToR/Work Plan to develop the product.
- iv. Openness and transparency
- v. Work method
- vi. Exposure: description of exposure to comments, with indication on whether they were all responded to (as is desirable) and criteria followed to incorporate them to the document.>>

[Signature of the leader of the PG or Chair of the Working Group/Task force]

[EUROSAI]