

Terms of Reference for the joint EUROSAI-ECIIA Project Group on Integrated Reporting**1. General provisions**

1.1 Name of the Project Group: Integrated Reporting in the European Public Sector

1.2 Background and Objectives of the Project Group: Integrated Reporting is an evolution of corporate reporting, with a focus on conciseness, strategic relevance and future orientation. It can lead to behavioural changes and improvement in performance throughout an organisation. An integrated report is a concise communication about how an organisation's strategy, governance, performance and prospects, in the context of its external environment, lead to the creation of value in the short, medium and long term. The ECIIA and EUROSAI have been cooperating in the past on a number of issues of joint interest.

This project seeks to continue this good cooperation and combine forces to help EUROSAI and ECIIA members to increase their knowledge of, and familiarise them with Integrated Reporting.

1.3 Link with EUROSAI Strategic Plan

1.3.1. Strategic Goal / portfolio to which is linked: Objective 2.1. To Facilitate and support needs-driven Institutional Capacity Development Initiatives. The project also links to the Governance portfolio 'Relations with non-SAI stakeholders'.

1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan: As the project is a cooperation with the ECIIA there is some overlap with the Governance portfolio on 'Relations with non-SAI stakeholders' (The Netherlands Court of Audit). It is not expected that this will lead to duplications.

2. Structural provisions

2.1 Lead SAI(s): The Netherland Court of Audit

2.2 Contact person(s):

EUROSAI: Hayo van der Wal, h.vanderwal@rekenkamer.nl, +31703424392

ECIIA: Soledad Llamas, sltutor@canaldeisabelsegunda.es, +34 91 5451172

2.3 Participants: SAI Turkey, other interested SAIs to be confirmed, European Confederation of Institutes of Internal Auditing (ECIIA).

3. Technical and procedural provisions

3.1 Intended Results: Enhanced knowledge on Integrated Reporting and its benefits to EUROSAI and ECIIA members. Depending on the baseline results, information will be disseminated among EUROSAI and ECIIA members via a report, leaflet, workshop and/or presentation(s).

3.2 Benefits to EUROSAI Membership: To widen SAIs knowledge and understanding of possible use of Integrated Reporting and the possible positive impact the approach may have on

management decisions in SAIs. It could also be a showcase of the exemplary role SAIs and public auditors have in the public sector.

3.3 Duration & Key Milestones: 2018 – 2020

Q1 2019 – survey to EUROSAI and ECIIA members.

Q2 2019 – results, discussion and conclusion.

Q3 2019 – dissemination of findings.

Q2 2020 – EUROSAI Congress contribution

3.4 Working Methods: Baseline survey to EUROSAI and ECIIA members – also including introductory and explanatory information.

3.5 Necessary Resources: still to be decided

- **Financial:**

- **Other:**

- **Request to EUROSAI:**