



EUROSAI Strategic Goal 1: Professional cooperation
Kick-off meeting
Potsdam, Germany, 29-30 November 2017
Minutes

Agenda item	Main results	To do
Welcome by Mr Christian Ahrendt, Vice-President of the Bundesrechnungshof		
Adoption of the agenda	Agenda adopted	
Introduction of the Strategic Plan 2017-2023	<i>cf. Presentation of Turkey</i>	
Introduction of Governing Board Portfolios	<p>1. <u>Communication (Latvia)</u> <i>(cf. Presentation of Latvia)</i></p> <p>The SAI of Latvia presented its planned activities for the communication portfolio in 2017-23. It includes three main goals:</p> <ul style="list-style-type: none"> ▪ Re-develop EUROSAI communication framework to fit new EUROSAI structure 2017-23. ▪ Increasing the visibility and accessibility of EUROSAI through use of social media. ▪ Greater outreach to EUROSAI members through use of a survey for SAIs' internal communication departments. <p>Suggestions of participating SAIs were:</p> <ul style="list-style-type: none"> ▪ Communication framework should be consistent with General Procedures, which focuses only on the communication responsibilities related to the ESP implementation. Coordination of both documents should be ensured to avoid overlaps. ▪ Website should be redeveloped in close cooperation with EUROSAI 	<p>SAI Latvia might establish a Project Group:</p> <ol style="list-style-type: none"> 1) to consult on the development of the EUROSAI Communication Framework as well as 2) possibly on the fulfillment of other activities proposed within the portfolio proposal.

Secretariat which is an administrator but not creator or a designer of the EUROSAI website. To that end, and to ensure an inclusive approach, some members suggested that a project group could be launched (cf. also to discussions on item “Information on EUROSAI Website”)

- Survey concerning how to better reach EUROSAI members should also be sent to International relations units of SAIs, who will then decide whether to forward the survey internally to relevant stakeholder e.g. communication department.

2. Relations with INTOSAI regional organisations (Secretariat)

(cf. Presentation of Spain)

The SAI of Spain defined the aim of its portfolio as well as the key activities and projects on enhancing EUROSAI cooperation with other Regional Organisations of INTOSAI and fostering different forms of knowledge sharing and cooperation. This includes the operationalisation of a MoU with AFROSAI, the ToR for joint events with other Regional Organisations and identifying the opportunity to have access to an online course on auditing the UN Sustainable Development Goals (SDGs) that was kindly offered by OLACEFS.

Suggestions of other SAIs concerning this topic were:

- Strategic Plans of other regional organisations should be examined for similar elements and subjects for joint action.
- Cooperation can also be facilitated by Working Groups with similar topics in other regions (WGEA e.g. already cooperates with Environmental WGs of other regions)



	<p>3. <u>Relations with non-SAI stakeholders (The Netherlands)</u> The aims of the portfolio are to create benefit by sharing knowledge and by inspiring each other on a strategic level. In a first step, the SAI of the Netherlands established contact with IFAC¹, World Bank, IMF², IAASB³. At the meeting, ideas for possible themes and organisations were brainstormed (<i>cf. Picture of flip chart/ExtStakeholders_Themes_Organisations.pdf</i>)</p> <p>The resulting discussion showed that there are a large number of possibilities but it is not practical to cooperate with all organisations. The Governing Board of EUROSAI (GB) should indicate its preference regarding the extent of cooperation within the next 6 years. Also more formal agreements with external stakeholders may be needed, especially about a stipulation of cost sharing. When there is a mutual interest, there should be a possibility to share costs.</p>	<p>SAI of Netherlands to</p> <ol style="list-style-type: none"> 1) inform on the results of the meetings and 2) develop stakeholder management framework
<p>Presentation of Strategic Goal 1</p>	<p>The two SAIs presented the content and structure of the SG1. (<i>cf. Presentations of Czech Republic and Germany</i>) In a subsequent discussion the following suggestions were made by participating SAIs:</p> <ul style="list-style-type: none"> ▪ Provide guidance for WGs/TFs on how to cooperate on, start and perform cooperative audits. The guidance could build on ISSAI 5800. SAI of Poland will inform (according to results of internal discussion) about matters which are not covered by ISSAI 5800 and 	<p>SG1 co-leaders to take note of these suggestions in their work going forward</p>

¹ International Federation of Accountants

² International Monetary Fund

³ International Auditing and Assurance Standards Board



	<p>should be worked out into a special guideline.</p> <ul style="list-style-type: none"> ▪ Support WGs/TFs in publishing results, joint reports etc. ▪ Look into less structured cooperation activities (“Cooperative audit light” such as BIEP, CODEA) ▪ Update Database of surveys (SAI of Portugal kindly offered to be in charge of this) ▪ IDI/KSC communication platform has a EUROSAI section. EUROSAI members should be encouraged to use it. 	
<p>Presentation of Projects transferred from the Strategic Plan 2011-2017</p>	<p>1. EUROSAI Training <i>(cf. Presentation of Czech Republic)</i></p> <p>The SAI of the Czech Republic presented its plans for future activities:</p> <ul style="list-style-type: none"> ▪ Monitor the organisation of several training activities including e-seminars (database of training events, list of EUROSAI training events, calendar) ▪ Support the organisation of the EUROSAI training events (update the Practical guide for organising EUROSAI training events and its annexes, update the list of EUROSAI training experts) ▪ Update the EUROSAI website – parts concerning knowledge sharing field and training ▪ Include new EUROSAI training experts in the INTOSAI Experts Database (cooperate with the INTOSAI CBC Subcommittee on Cooperative Audits) <p>2. Innovations in EUROSAI <i>(cf. Presentation of Germany)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: 	



	<ul style="list-style-type: none"> - “Deformalise” the publication and give more SAIs the possibility to publish ideas. - Include future-oriented projects/emerging issues (Portfolio Finland). <p>Note: Project ideas might be linked to SG2 (capacity development).</p> <p>3. EUROSAI Databases <i>(cf. Presentation of Czech Republic)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: <ul style="list-style-type: none"> - Liaise database of audits with CUBE of IT Working Group. - In addition to use of the database, their impact could be assessed. <p>4. YES conference(s) <i>(cf. Presentation of Germany)</i></p> <ul style="list-style-type: none"> ▪ Note: The SAI of UK will host the Yes Conference in 2019. It intends to start its planning activities in 2018. It will approach EUROSAI if it decides to set up a project group to organise the Yes 2019. 	
Presentation of Project ideas by the Co-leaders	<p>1. Cooperative audit E-commerce <i>(cf. presentation of Germany)</i></p> <p>Note: Insights from this project were also presented on the seminar on cooperative audits in Prague on 13-15 November 2017.</p> <p>2. “Hackathon” <i>(cf. presentation of Czech Republic)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: <ul style="list-style-type: none"> - Explore possibilities of how to exploit publicly available data 	SG1 co-leaders to approach SAIs with Project ToRs in 2018 after OP has been approved by EUROSAI Governing Board.

	<ul style="list-style-type: none"> – SAI of France and the Netherlands previously organised Hackathons and could contribute their experience. <p>3. Benchmarking Information Exchange Project <i>(cf. Presentation of Czech Republic)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: <ul style="list-style-type: none"> – Provide more information on exactly how the project will work to interested SAIs. – Possibly liaise this project with CODEA that is run by the SAI of the Netherlands. <p>3. Promoting cooperative audits <i>(cf. Presentation of Germany)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: <ul style="list-style-type: none"> – Poland is developing a project idea that might include the promotion aspect. 	
<p>Pitching of Project ideas by WG and TF Chairs, and individual SAIs</p>	<p>1. Task Force on Municipality Audit <i>(cf. Presentation of Lithuania)</i></p> <p>So far, 11 topics for cooperative audits identified, 2 have been chosen, but no SAI(s) have volunteered to lead the audit.</p> <p>2. Task Force on Audit and Ethics <i>(cf. Presentation of Portugal)</i></p> <p>The TF has split its activities into two mainstreams. Within each, there are several projects, some of which could be relevant for the work of SG1 but also SG2.</p>	<p>SAIs to send project ToRs to SG1 co-leaders.</p>



	<p>3. Working Group on Environmental Audit <i>(cf. Presentation of Estonia)</i></p> <p>The WG highlighted that there are currently three cooperative audits ongoing, which may make a contribution to SG1. All three are expected to report in mid-2018. Further the WG is planning other activities in 2017-2020 such as cooperation with INTOSAI and external stakeholders (eg. IMPEL, University of Tartu) that may also contribute to SG1.</p> <p>4. Working Group on IT-audits <i>(cf. Presentation of Poland)</i></p> <p>The WG's goals apply to both Strategic Goals. In particular, objectives 3-5 could be relevant for SG1. It was highlighted that there could be possible connections between THE CUBE (developed by SAI of Switzerland) and the database on audits.</p> <p>5. SAI of Portugal: Exchange of experience between EUROSAI and AFROSAI on Sustainable Development Goals. SDGs could be of common interest between EUROSAI and AFROSAI and thereby contribute to the MoU signed by the two organisations. Subject to interest, the SAI Portugal could offer to organise an event to share experience; other options for further work might arise afterwards.</p>	
Information on the EUROSAI website	The EUROSAI website must be revised to adapt it to the new structure of EUROSAI in 2017-2023. Those updates/changes that can be implemented by the Secretariat IT staff are already being made. Possible additional work would be a refreshment of its layout (recommended) and a thorough revision of the website's structure.	

	<p><i>(cf. Presentation of Spain)</i></p> <ul style="list-style-type: none"> ▪ Suggestions: <ul style="list-style-type: none"> – Keep the structure simple (as little clicks as possible). – Use website to promote EUROSAI (“business card”). – Since the core audience is both the SAIs and externals, a content-based instead of the current structure-based approach to reorganizing the website could be adopted. ▪ Answers to the Secretariat’s questions – results of common discussion: <ul style="list-style-type: none"> – Keep the “training heritage”. – Don’t add the Projects Groups to the “contact” tab. Contacts to Co-leaders are sufficient. – Delete Fax numbers – there is no need to quote them in the website. 	
<p>Summing up of project ideas and brainstorming results</p>	<p>All three breakout groups discussed the following questions:</p> <ol style="list-style-type: none"> 1) Ideas/suggestions on projects presented? 2) Any other project ideas? 3) How to involve more EUROSAI members <p>For results, <i>cf. to Presentation “Results of the brainstorming session”</i></p>	
<p>First draft of Operational plan for Strategic Goal 1</p>	<p><i>Cf. to “Operational Plan (OP) 1.1-1.3 – draft 30.11.17”</i></p> <ul style="list-style-type: none"> • The “OP” presented to the meeting participants is a planning tool and therefore presents the full collection of relevant ongoing projects/ activities as well as new projects planned for 2017-23. Accordingly it was labelled “overview of projects” in the title. • It was decided to have one list of all projects and activities, including those of WGs and TFs contributing to one or both 	<p>SG1 Co-leaders to finish the OP (with input from WGs, TFs and interested SAIs)</p>



	<p>Strategic Goals, for the planning process. This should help to recognise synergies and avoid overlaps. Co-leaders shall agree on including the relevant projects and activities for their respective strategic objectives before those proposals will be merged into the overall OP.</p> <ul style="list-style-type: none"> • It was duly noted that WGs and TFs have their own work plans which might not always coincide with the Strategic Goals and Objectives of the ESP. Hence only those projects relevant to the implementation of the SGs should be reported in the “OP” of SGs. 	Coordination Team to draft the OP for EUROSAI (with input from Co-leaders)
Conclusion and Future Tasks	<ul style="list-style-type: none"> ▪ Co-leaders will wrap up the results of the brainstorming session and the OP and send it to participants for comments, together with the minutes of the meeting, by mid-December. ▪ Depending on need, co-leaders will organise a follow-up meeting (tbc June 2018 in Prague). 	
Address by Co-leaders of Strategic Goal 2	<i>Cf. to Presentation of Poland and Sweden</i>	SAIs to submit to SG 2 Co-leaders information on activities, project ideas etc. by 7 December 2017