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# EUROSAI Strategic Plan 2011-2017

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Doc. GT4

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Draft GT4 Overall Progress  
Report  
for the period  
June 2011 – May 2017

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May 2017

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*Goal Team Chair*

**EUROSAI Presidency:**

**SAI of Portugal (2011-2014):**

**SAI of The Netherlands (2014-2017)**

*Goal Team Members (2011 -2014):*

*Goal Team Members (2014 -2017):*

**France, Chair of Goal Team 1**

**Hungary, Chair of Goal Team 1**

**Germany, Chair of Goal Team 2**

**Germany, Chair of Goal Team 2**

**Czech Republic, Chair of Goal Team 3**

**Czech Republic, Chair of Goal Team 3**

**Spain, EUROSAI Secretariat**

**Spain, EUROSAI Secretariat**

**Poland, former EUROSAI Presidency**

**Portugal, former EUROSAI Presidency**

**The Netherlands, incoming EUROSAI  
Presidency**

**Turkey, incoming EUROSAI Presidency**

*Invited Experts:*

*Invited Experts:*

**Denmark**

**United Kingdom**

**United Kingdom**

**Poland**

**INTOSAI Planning Director**

**INTOSAI Director of Strategic Planning**

**INTOSAI secretariat**

*Date of approval by Goal Team: 02-05-2017*

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# Decisions required

## **For approval of GB**

- The draft Resolution on benefits of internships and staff secondments
- The proposal for dissolution of GTs (for X Congress endorsement)

## **For acknowledgement**

- GT1 report progress report (2011-2017)
- GT2 report progress report (2011-2017)
- GT3 report progress report (2011-2017)
- GT4 report progress report (2011-2017)
- Draft GT4 Overall Progress Report (2011-2017)

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# GT4 Overall Progress Report

## I. GT4 Overall Progress Report – Period: 2011-2017

### Introduction

This is the overall progress report of the strategic period 2011 - 2017. This document aims to give an impression of what the four Goal Teams have achieved during the strategic period. A first glance already shows that the four Teams have accomplished a lot. And in the opinion of the NCA Presidency, they really have. We hereby duly recognise the enormous efforts made by the members and invited experts of the four goal teams, as well as by the other Goal team leaders over the past 6 years. We thank them for this important in-kind contribution to the success and development of our regional organisation.

We start this report with a summary of the main results achieved in the last 6 years. Thereafter an overall status of the implementation of the Strategic Plan, an overview of the main achievements of the individual Goal Teams is given. This is followed by a short description of the main cross-cutting issues that have been identified during the strategic period. This part will be concluded with a short discussion and recommendations for the coming strategic period.

This document contains several annexes. First there is the table with the overall assessment of the results achieved. The second Annex contains a list of all the seminars and other events organized in the last six years on behalf of EUROSAI (Annex II). Finally, Annex III contains a visual overview of the products developed by Goal team 1.

This report has a different content and lay-out than the previous overall progress reports. The reason for this is that almost every task has been executed. In our opinion graphics with only 100% bars do not add value to the discussion about this report. The graphics shown in the previous reports are therefore not included.

Since this overall progress report is an evaluation over six years, a lot of the information it contains is drafted on a higher level. The table in Annex I contains more detailed information, but is still focussed on a higher level. For more detailed information about the activities of the individual goals we refer the reader to the individual progress reports of the four goal teams.

## II. Executive summary

Over a period of six years the four Goal Teams and other EUROSAI members worked hard to achieve EUROSAI's four strategic goals. Before we summarize the main achievements we provide a reminder of those four goals:

1. **Capacity building:** Facilitate the development and strengthening of institutional capacity of EUROSAI members.
2. **Professional Standards:** Promote and facilitate the implementation of the international Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.

3. **Knowledge sharing:** Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners.
4. **Governance and communication:** Manage EUROSAI in accordance with the principles of good governance and effective communication.

At the end of the strategic period the following achievements are visible:

1. **Knowledge-sharing** - Tools have been developed in order to bring the knowledge and experiences of individual SAI-members together and make these available to other members. This has resulted in several different products. Examples are:
  - databases on audits, products, training events and surveys conducted, as well as overviews of evaluations of training events and other events;
  - the publication of booklets sharing best practices on for example capacity building and innovation.
2. **Professionalisation and international standards** - Another important focus of this strategic period was the further professionalization of the audit function and the work of the SAIs. In this regard the promotion of the International Standards for Supreme Audit Institutions (ISSAIs) and the INTOSAI Guidance for Good Governance (INTOSAI GOVs) is important. Articles were written on this subject, seminars organised and the ISSAIs and INTOSAI GOVs were translated into Russian (the only official EUROSAI language that is not also an official INTOSAI language) and published on the EUROSAI website. Through these activities, the use and the understanding of the international standards was enhanced. In addition, subjects like the independence of SAIs and audit and ethics were identified as important subjects, discussed and experiences exchanged between EUROSAI members.

With a survey among EUROSAI-members and a seminar held in March 2014 in Hungary SAI independence was discussed among members. Also a seminar on ethics was organised by the SAI of Portugal. Recently a video contest was launched to explain the importance of ethics in the work of SAIs.

3. **External relations with stakeholders** - The cooperation with INTOSAI and other external partners has been strengthened during this strategic period. Especially the cooperation with INTOSAI and different committees like the INTOSAI Capacity Building Committee, INTOSAI Professional Standards Committee and the INTOSAI Donor Steering Committee have been improved. In this period there was an increase in requests from INTOSAI to EUROSAI to present a regional position or regional input on a new policy or developing issue. The Governing Board reviewed the role of the EUROSAI representatives in the INTOSAI Governing Board and agreed on the need for good coordination in advance of and in follow-up to the INTOSAI GB meetings. In different GTs a representative of INTOSAI was invited as an expert.

Also contacts to exchange knowledge and to keep each other informed on developments were established. The EUROSAI Presidency and Secretariat participated in the INTOSAI Strategic Plan Task Force. Contacts with and the exchange of experience between EUROSAI and the other regional organisations were improved, and recent joint conferences evaluated with a view to ensuring the continued relevance and added value of these meetings in the future. An other important partner with whom the corporation has been strengthened is the European Confederation of Institutes of Internal Auditing (ECIIA).

- 4. Development of new EUROSAI Strategic Plan (2017-2023) and accompanying governance enhancements** – A key achievement of the second half of the strategic period was the development and approval of the new EUROSAI Strategic Plan for 2017-2023. The aim was to draft a focussed, demand-driven and forward-looking document, addressing new challenges and supporting the successful realisation of EUROSAI's key goals in the coming years. The plan draws upon the insights of the EUROSAI self-assessment, as well as on the external scan of similar international organisations, both conducted over 2015 and 2016. The current Governing Board was also given a key role in defining the framework for the Strategic Plan and the two strategic goals. Since structure follows strategy and the importance of promoting a new way of working together was emphasised, the governance, modus operandi and structure of EUROSAI were also reviewed and enhancements proposed.

The result is a draft Strategic Plan with two goals focussed on professional cooperation and institutional capacity development, and a separate chapter in which the importance of accompanying governance enhancements, such as GB portfolios and more use of agile project groups, is highlighted.

Linked to these achievements, improvements in the governance and operations of EUROSAI were made. The following has been achieved in this strategic period:

- 1. EUROSAI website** - an important tool for EUROSAI is the website. It is used as a platform where members can find information they are looking for. Not only information concerning EUROSAI but also information about for example different type of audits or the ISSAI and INTOSAI GOV or documents that have been published. The four Goal Teams, WG and TF, as editors of the website, together with the Secretariat, as administrator, have continuously uploaded it with documents, news, events in the calendar, in order to keep visitors posted on EUROSAI issues. During the second half of the strategic period the website was revised and redesigned on the basis of the suggestions of the members. Also tools have been added to the website to facilitate cooperation between member SAIs. Examples are the databases of audits, surveys and products.
- 2. EUROSAI magazine** - another important tool is the EUROSAI Magazine. The magazine is an excellent tool for bringing subjects to the attention of members and for knowledge sharing. Goal Teams have regularly contributed to every issue. For example, the implementation of ISSAI has been discussed by GT2. During this strategic period the EUROSAI Magazine was reviewed and revised by a survey conducted to all members, in order to make it a more useful and interesting tool for its audience. Following the recommendations of the revision, the latest issues were designed in a more attractive way. In addition, an editorial board will be set up.
- 3. Training and knowledge sharing events** - the last important tool that needs to be mentioned here is the organisation of events like training sessions, seminars, conferences, workshops and e-seminars. This type of event plays an important role not only in sharing knowledge and experience, but also in providing a forum to debate about the work of SAI-members and relevant issues. To support the organisation of events within the context of EUROSAI several tools were developed during the strategic period. Examples are a training needs-assessment, the development of a list of training experts within EUROSAI and the production of a flyer on how to organise an event. The number of training events organised in this strategic period needs to be mentioned: 31 in total. Deserving special attention here are the two Young EUROSAI (YES!) Conferences for young employees of SAIs held in the Netherlands (2013) and Israel (2015), which have developed their own momentum and

added value within EUROSAI, the well-attended Open Data conference held in the Netherlands in November 2015 and also the well-attended conference on the importance of ethics and integrity for SAIs held in Hungary in autumn 2016.

There are also lessons to be learned from the current Strategic Period. For example, a large number of goals, sub-goals and sub-sub-goals were formulated in the original Strategic Plan. This led to many pre-defined activities, which were duly implemented. However, the large number of activities planned in some cases limited the room to adapt and respond to changing priorities and circumstances. This issue has been taken into account in the development of the Strategic Plan 2017 – 2023, which gives more freedom on the design and execution of activities to the responsible teams and SAIs leading initiatives. The concrete activities will be included in the Operational Plan, which can be updated and amended annually, working towards the desired outcomes.

### III. Conclusions and Recommendations

#### Conclusions

An important conclusion is that a lot of work has been done during the Strategic Period 2011-2017 and a lot has been achieved. This has helped to strengthen EUROSAI as a platform for knowledge sharing, debate and professional development between members. This work will continue during the next Strategic Period 2017-2023. On the basis of the experience of EUROSAI's first ever Strategic Plan the four Goal Teams formulated a number of recommendations for the coming Strategic Period.

#### Recommendations for the Strategic Period 2017-2023

Goal Teams 1, 2, 3 and 4 formulated their own recommendations in line with their experience with the implementation of their respective goals. For these recommendations the reader is referred to the reports of the individual Goal Teams.

Based on the discussion between the representatives of the four goal teams, the following overarching recommendations are made to the Governing Board:

When drafting and implementing the Operational Plan for the new Strategic Period,

- Allow for flexibility and agility within the Operational Plan;
- Focus on the impact of the activities or products and not on the outputs themselves;
- Focus on the added value of initiatives for the members of EUROSAI and public sector auditing;
- Keep alive the successful initiatives of the previous period, such as the maintenance and promotion of the databases, other products and results delivered by the individual goal teams;
- Continue to celebrate successes;
- Simplify and lighten the accountability and reporting arrangements, thereby making them more transparent, useful and less time-consuming;
- Set up a project group to review and revise the EUROSAI regulations;
- Continue to work with terms of reference for events and project groups - they are helpful in clarifying responsibilities and providing focus.

The proposed new EUROSAT Strategic Plan, the guidance provided by the Memorandum on EUROSAT structure and governance and the initial work done to prepare the operationalisation of the Strategic Plan, have already taken on board many of the above-mentioned recommendations and provide a sound basis for their implementation.

# Overall status of the implementation of the SP

## Overall status of the implementation of the Strategic Plan



*The execution of the strategy has so far produced the intended results in schedule*



*The execution of the strategy has not yet produced the planned results and is a bit late, but its success is not compromised*



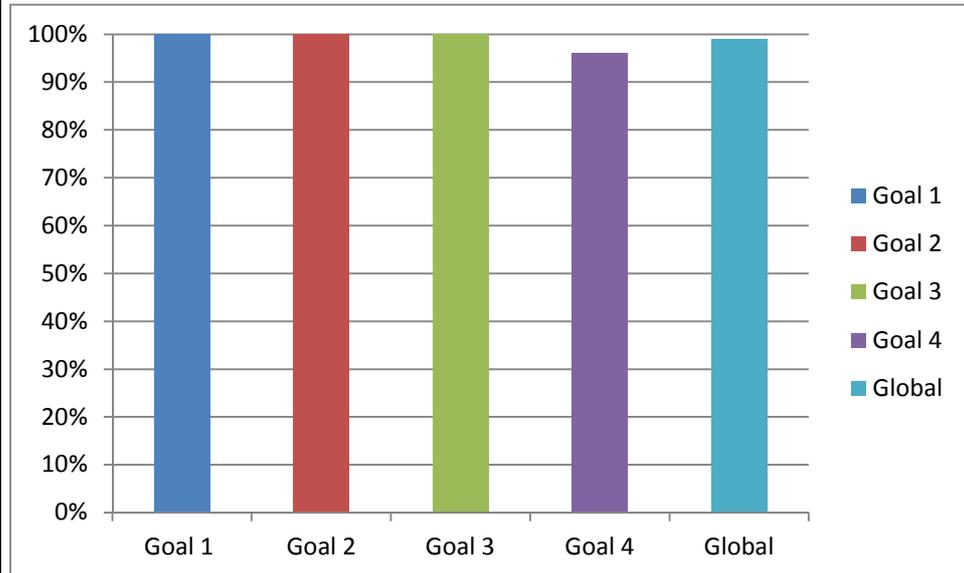
*The execution of the activity/project is compromised in its results and/or time*

Strategic Goal	Implementation Strategies	Overall Status
<b>1- CAPACITY BUILDING</b> Facilitate the development and the strengthening of institutional capacity of EUROSAI members	1.1. Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	
	1.2. Establish the operational framework for facilitating capacity building development	
	1.3. Facilitate and support the development of strategies for capacity building at SAI level	
	1.4. Take active steps to strengthen and support SAI independence	
<b>2- PROFESSIONAL STANDARDS</b> Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.	2.1. Raise awareness of the ISSAI and INTOSAI GOV	
	2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	
	2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	
<b>3- KNOWLEDGE SHARING</b> Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners.	3.1. Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation	
	3.2. Enhance audit cooperation within EUROSAI	
	3.3. Enhance cooperation within INTOSAI	
	3.4. Enhance cooperation with external partners	
<b>4- GOVERNANCE AND COMMUNICATION</b> Manage EUROSAI in accordance with the principles of good governance and effective communication.	4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals	
	4.2. Strengthen EUROSAI's capacity to achieve its strategic goals	
	4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals	

## Implementation of GT's Operational Plans

**99% of activities executed as planned**

**99%** of the activities **planned to be executed during the current reporting period** were executed as planned<sup>1</sup>.



### GOAL 1

#### Capacity Building:

Facilitate the development and strengthening of institutional capacity of EUROSAI members.

**100% of activities executed as planned**

### Main results achieved

#### Key activity 1.1. Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building

- Promotion of the use of relevant materials and information: creating a list of capacity building materials.
- Identification and dissemination of examples of regional good practices in capacity building within EUROSAI, raising awareness.
- Proper coordination established with IDI, INTOSAI Capacity Building Committee, INTOSAI Donor Steering Committee and other groups that can deliver capacity building activities.

#### Key activity 1.2. Establish the operational framework for facilitating capacity building development

- Promotion of innovation in EUROSAI: Publication of series of booklets (Volumes I-IV) about innovative initiatives of a number of European SAIs, as examples and source of inspiration to others.
- Raising of awareness on relevance, role and opportunities and needs of SAIs, as well as practical help regarding open data (seminar).
- Spreading of new ideas on promotion of innovative approaches regarding

<sup>1</sup> To calculate the global percentage, we proceeded as follows: after having calculated the execution average within each Strategic Goal, it was then applied for each of them a factor of ¼ - assuming equal weight of each Goal; finally, the four weighted average values were all added up, i.e.:

$$\sum_{i=1}^n 1/4 \times mean_i, i = 1, 2, \dots, 4.$$

	<p>municipality audit (seminars).</p> <p><b>Key activity 1.3. Facilitate and support the development of strategies for capacity building at SAI level</b></p> <ul style="list-style-type: none"> <li>• Promotion of knowledge of IDI and INTOSAI WGVBS tools including SAI-PMF.</li> <li>• Promotion of the use of SAI PMF pilots, ethical and other integrity based self-assessment tools by informing EUROSAI members (seminar).</li> </ul> <p><b>Key activity 1.4. Take active steps to strengthen and support SAI independence</b></p> <ul style="list-style-type: none"> <li>• Analysis of the core dimensions of SAI independence among EUROSAI members (via questionnaire) and dissemination of results (report and seminar).</li> <li>• Creating of roadmap for reaching SAI communication goals to support SAIs on effectively delivering their messages.</li> </ul> <p><b>Overall results</b></p> <ul style="list-style-type: none"> <li>• Supporting the strategic planning of EUROSAI: GT1 members' ideas collected on the EUROSAI Strategic Plan 2011-2017 and input provided for the strategic planning of EUROSAI for the period 2017-2023.</li> <li>• Promotion and dissemination of GT1 results and materials during XXII INCOSAI.</li> </ul>
<p><b>Goal 2</b></p> <p><b>Professional Standards:</b></p> <p>Promote and facilitate the implementation of the international Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.</p> <p><b>100% of activities executed as planned</b></p>	<p><b>Main results achieved</b></p> <p><b><u>Main results achieved in the second half of the strategic period:</u></b></p> <p><b>Key activity 2.1. Raise awareness of the ISSAI and INTOSAI GOV</b></p> <ul style="list-style-type: none"> <li>• 30 ISSAI and INTOSAI GOV translated into Russian and published on the EUROSAI website. Among them the Declarations of Lima and Mexico and the ISSAI 100, 300 and 400.</li> <li>• Russian ISSAI translations on EUROSAI website visited by around 900 users from January 2016 to April 2017</li> <li>• 4 articles in the ISSAI spotlight in the EUROSAI magazine on the ISSAI Harmonisation Project (2012), the New ISSAI 5500 series (2013), the Cooperation between SAIs and internal auditors (2014), and the Revision of ISSAI 30 (2015)</li> </ul> <p><b>Key activity 2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance</b></p> <ul style="list-style-type: none"> <li>• 9 Seminars on ISSAI implementation organised by GT2 and EUROSAI Working Groups and Task Forces</li> <li>• Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3i Programme): 25 ISSAI facilitators certified</li> </ul> <p><b>Key activity 2.3 Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance</b></p> <ul style="list-style-type: none"> <li>• Observation of the process to introduce the INTOSAI Framework for Professional Pronouncements (former ISSAI framework) by participating in PCS steering committee meeting and feedback of EUROSAI position</li> <li>• EUROSAI-ECIIA Cooperation committee: <ul style="list-style-type: none"> <li>- 18 committed members</li> <li>- 9 cooperation activities, among them:</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>* Joint EUROSAT-ECIA comparative document published</li> <li>* Information sharing through network of SAI-Internal Audit contact persons, in particular on national SAI-IA cooperation agreements and on public sector audit committees, with documents published</li> <li>* Joint EUROSAT-ECIA seminar</li> </ul> <p><b><u>Main results achieved in the first half of the strategic period:</u></b></p> <ul style="list-style-type: none"> <li>• ISSAIs and INTOSAI GOVs are made available in English, French, German and Spanish on the EUROSAT website. Column called ‘ISSAI spotlight’ in the EUROSAT Magazine since issue 18/2012</li> <li>• “Relevant” professional material defined and included in EUROSAT Database of Products. Collection of material is ongoing</li> <li>• Corporation with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established. Contact persons from PSC and its subcommittees are members or invited experts for GT2. GT2 chair participates in PSC steering committee meetings and EUROSAT members participate in all PSC sub-committees.</li> </ul>
<p><b>Goal 3</b></p> <p><b>Knowledge sharing:</b></p> <p>Encourage corporation and exchange of experience among EUROSAT members, within INTOSAI and with external partners</p> <p><b>100% of activities executed as planned</b></p>	<p><b>Main results achieved</b></p> <p><b>Key activity 3.1. Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAT and INTOSAI Committees and WGs as a tool for cooperation</b></p> <ul style="list-style-type: none"> <li>• Created a database of audits, database of products and database of training events and outputs, including a video tutorial on how to add audit materials into the database of audits.</li> <li>• Supporting activities on the organisation of seminars and other events has been undertaken. Examples are: <ul style="list-style-type: none"> <li>- Establishment of a list of training experts and regular up dating it,</li> <li>- Cooperation with the INTOSAI CBC Subcommittee on Cooperative Audits: new EUROSAT training experts included in the new INTOSAI Experts Database (EDB)</li> <li>- Creating, circulating and evaluating of the questionnaire on training needs</li> <li>- Supporting of the organisation of EUROSAT training events</li> <li>- Preparing and using of interactive evaluation forms in Lime survey format for the evaluation of training events</li> <li>- Preparing and using of impact evaluation forms</li> <li>- Organisation and evaluation of several training activities including e-seminar</li> </ul> </li> <li>• The parts concerning knowledge sharing field, e.g. GT3 section and training section on the EUROSAT website have been updated</li> <li>• Preparing of template presentation about EUROSAT – EUROSAT at a glance,</li> <li>• Improving awareness about EUROSAT and its products (in form of presentations at several meetings, booklets about EUROSAT products circulated at several meetings etc.; this task is performed by GT4 in 2014)</li> <li>• Reports on feed-back and follow-up on EUROSAT training events etc.</li> </ul> <p><b>Key activity 3.2. Enhance audit cooperation within EUROSAT</b></p> <ul style="list-style-type: none"> <li>• Creating, circulating and evaluating of the questionnaire on possible areas for cooperative activities and needs of SAI</li> <li>• Cooperation with the INTOSAI CBC Subcommittee on Cooperative Audits: new</li> </ul>

	<p>EUROSAI training experts included in the new INTOSAI Experts Database (EDB)</p> <p>Key activities 3.3. (Enhance cooperation within INTOSAI) and 3.4. (Enhance cooperation with external partners) are being performed by GT4 since 2014.</p>
<p><b>Goal 4</b></p> <p><b>Governance and communication:</b></p> <p>Manage EUROSAI in accordance with the principles of good governance and effective communication</p> <p><b>96% of activities executed as planned</b></p>	<p><b>Main results achieved</b></p> <p>Goal Team 4 had an ambitious programme aimed at ensuring the successful implementation of the first ever EUROSAI Strategic Plan and further enhancing the governance and communications of the organisation. Much was achieved and lessons were learned along the way. The main results are summarised below, starting with the final year and subsequently the previous years are dealt with.</p> <p><b><u>Main results achieved during the final year - 2016-2017:</u></b></p> <p><b>Key activity 4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals</b></p> <p>The Independent evaluation of the EUROSAI Governance and Modus operandi entrusted to GT4 by the GB was successfully carried out in phase I. As results from this phase two reports - an external scan of similar organisations and an analysis of the self-assessment conducted amongst EUROSAI members - were delivered, discussed and approved by the Governing Board. The reports were – together with a management summary - distributed to EUROSAI members. The reports provided valuable input into the drafting of the new EUROSAI Strategic Plan and the development of the Memorandum on governance enhancements.</p> <p>The 44<sup>th</sup> GB meeting in Luxembourg discussed the representation of EUROSAI within the INTOSAI GB. It was confirmed that the EUROSAI representatives should speak on behalf of the EUROSAI community rather than their national SAI. This requires good coordination between the EUROSAI members on the INTOSAI GB and the EUROSAI GB in advance of the meeting, and accountability arrangements for follow-up.</p> <p>In the run-up to and during the INCOSAI Congress in Abu Dhabi in December 2016, EUROSAI responded as a regional organisation to requests for regional inputs to the Strategic Plan and to the Congress themes – 1) the SAI response to the UN SDG’s and 2) Professionalization. During the congress meetings were held with representatives of the other regional organisations to further the bilateral and multilateral exchange of experiences.</p> <p><b>Key activity 4.2. Strengthen EUROSAI’s capacity to achieve its strategic goals</b></p> <p>The main focus of GT4’s work in this period was the development of the new EUROSAI Strategic Plan 2017-2023, which was endorsed by the Governing Board in February 2017 at an extraordinary meeting held in Moldova. Subsequently the draft Strategic Plan was disseminated amongst EUROSAI members for comments. A Memorandum on Enhanced Governance and Modus Operandi, going into further detail on the enhancements proposed in the Strategic Plan, was also approved by</p>

the GB and circulated for information amongst the EUROSAI members. The latter will provide guidance to the new GB on the operationalisation of the Strategic Plan after its approval by the Congress. See Annex 1 for the report of the design and development of the Strategic Plan 2017-2023. In this regard, a Resolution for the X Congress's approval was drafted and a proposal to amend the EFR, in what concerns the process of applying and granting financial subsidies, was also elaborated.

**Key activity 4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals**

A proposal with recommendations on the EUROSAI Magazine's improvement and promotion, based on the results of a survey, was delivered to and approved by the Governing Board. The new concept and other recommendations of the EUROSAI Magazine are being implemented. A draft for a Terms of Reference of the Editorial Board of the Magazine was elaborated for GB approval.

The KSC-IDI Community portal was tested and IT colleagues from the SAIs of Portugal and Spain were trained by IDI to assist with video-conference, forums, blogs, e-learning and other functionalities.

The use of video-conferencing was further promoted through a GT4 meeting convened on 6 February 2017, organized by the Presidency, and on April 6, 2017 when a meeting of the Governing Board was held by videoconference, organized by the Secretariat, for the first time.

**Main results achieved the previous years:**

**Key activity 4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals**

A fact sheet with basic information about organizing training events (including financial issues) was published for use by EUROSAI members. A Practical Guide for organising EUROSAI training events was regularly updated. Lists of EUROSAI training events and EUROSAI experts were created and regularly updated. Some of the experts were included in the INTOSAI database of training experts and specialists. GT4 reported to the Governing Board on feedback and follow-up on EUROSAI training events, provided an overview of the financial applications for Governing Board approval and regularly updated the training part of the EUROSAI website.

Planning, monitoring and reporting requirements (PMRR) were defined and implemented and support was given to the other Goal Teams. Progress reports on the implementation of the SP were presented to the Governing Board and cross-cutting issues affecting the delivery of all Goal Team activities were regularly identified, addressed and monitored. Examples include the use of electronic communication tools, training coordination mechanisms, cooperation issues, surveys, databases and funding.

EUROSAI's 'voice' has been enhanced within INTOSAI notably by contributing in the following fields: ISSAI due process, implementation and review of ISSAI 30, drafting of ISSAI 5510, 5520 and 5540, providing comments to ISSAI 100, 200, 300 and 400, preparation of IDI's IT Audit guidance and training; and contributing to the INTOSAI

	<p>Strategic Planning Task Force.</p> <p><b>Key activity 4.2. Strengthen EUROSAI’s capacity to achieve its strategic goals</b></p> <p>The EUROSAI Financial Rules were compiled and approved for the strategic period 2011-2017. A proposal for financing projects from the EUROSAI Welfare Fund was submitted to the Governing Board. Criteria for assessing financial requests were developed and the EUROSAI Financial Rules were amended accordingly and submitted to the Governing Board for approval. For the next strategic period 2017-2023, a proposal is being developed.</p> <p><b>Key activity 4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI’s strategic goals</b></p> <p>A communication platform (Pleio) introduced by the Netherlands Court of Audit was chosen to be tested as a tool to enhance the peer communication between SAIs’ staff. Following testing, it was eventually decided to go forward with a different platform, namely the Blackboard also used by IDI. This has been tested by the Taskforce on Audits and Ethics and will be further explored in the future.</p> <p>A global internal and external communication framework for EUROSAI was adopted by the 2014 Congress. Moreover, the EUROSAI Website was redesigned, updated and launched in the five EUROSAI official languages. For more achievements and conclusions regarding the 1<sup>st</sup> period 2011-2014, the Mid-Term Review Report (2014) can be consulted.</p> <p>The concept of an event especially for young auditors aged 35 and under, contributing innovative ideas to EUROSAI’s work and developing an active network of young colleagues across the EUROSAI membership was successfully implemented in the period 2013 – 2017. The first YES! (Young EUROSAI Conference) was held in Rotterdam to provide input for the 2014 EUROSAI congress in The Hague, the second was hosted by the SAI of Israel in Jerusalem in 2015 and the third is planned for Tallinn, Estonia in September 2017.</p>
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**Evaluation of cross-cutting issues**

<b>Cross-cutting issues</b>	
<b>Training</b>	From the year 2011 to the year 2016 28 training events were organised. 7 training events are planned to be organised in the year 2017. List of all training activities is available in the Annex II of this report. Seminars, conferences and trainings activities were organised by all GT’s, working groups and task forces.

**Funding from the EUROSAI budget**

During the strategic period budget was allocated to the four GT's according the next table. The GT's have received funding from EUROSAI during the strategic period. They received the following amounts\*:

	Budget 2011	Budget 2012-2014	Budget 2015-2017	total 2011-2017	
				Autorized (1)	Justified (2)
GT1		€ 50.400	€ 43.770,72	€ 10.178,93	0
GT2		€ 50.400	€ 43.770,72	€ 26.060,93	0
GT3		€ 50.400	€ 43.770,72	€ 63.122,28	0
GT4		€ 28.800	€ 25.011,84	€ 35.426,84	0
<b>TOTAL</b>	<b>€ 56.100</b>	<b>€ 180.000</b>	<b>€ 156.324,00</b>	<b>€ 174.238,98</b>	<b>130.945,42</b>

(1) is included total subsidies of 2011  
 (2) subsidies of 2017 are pending autorization and justification

The next table summarise the Finance:

Summary		
Total budget 2011-2017	total subsidies authorized 2011-2017	Reaminder budget
<b>€392.424,00</b>	<b>€174.238,98</b>	<b>€218.185,02</b>

The Secretariat continues to observe that there is a low percentage of SAIs that apply for funding in recent years. It investigated the reasons behind this last year. The main explanation is that SAIs usually use their own facilities, so the costs they incur in are hospitability expenses (not covered by the EUROSAI budget) and if they have other expenses they are usually too modest to undertake the effort to request and justify fund transfers.

At the Secretariat's request, GTs agreed on common criteria for assessing financial requests from the EUROSAI budget. The EUROSAI Financial Rules were amended accordingly.

Information on the funds available in the Welfare Fund and on possible projects expected to be in need of funding were presented to the Governing Board.

(\* The financial information used here has been provided by the Secretariat.)

**EUROSAI website and collaboration platform**

The four GT's have used the EUROSAI website for the dissemination of information on the next subjects:

- Information on the tasks performed by the individual GT's (including updating the GT documents on the website's section, news items, minutes of meetings);
- maintaining and improving the different databases: of audits (contains nearly 1000 audits from 25 EUROSAI members and continues to grow) database of products (contains 217 items) and the Database of training events and outputs.
- the website is an important tool for keeping members updated on EUROSAI issues, through the calendar and the news section, for disseminating important information like the Russian ISSAI translations, EUROSAI's regulations (ESP, Statutes, etc.) and to follow other GT's activities' results.

**Sustainability**

Three of the four goal teams have been working with sustainability initiatives. The goals team

	mainly choose for working e-mail, restrict the amount of meetings and/or choose for video conferences. Also publications will be delivered electronically.
<b>Interaction with INTOSAI groups</b>	<p>All four Goal Teams had interaction with INTOSAI groups. There have been fluent contacts with:</p> <ul style="list-style-type: none"> <li>- INTOSAI Presidency and Secretariat;</li> <li>- INTOSAI Donor Cooperation;</li> <li>- IDI;</li> <li>- INTOSAI Regional Organizations;</li> <li>- INTOSAI CBC, KSC, PSC and its Sub-committees.</li> </ul> <p>The nature of the contact is very diverse. EUROSAI has given input and feedback to different kind of INTOSAI initiatives, by email, by participating in meetings, preparing INCOSAI, inviting INTOSAI representatives as experts and exchanging knowledge, experience and information.</p>
<b>Cooperation with other organizations or partners</b>	Also the corporation with other external partners is a point of attention. Mainly the cooperation with ECIIA has been developed (agreement on cooperation activities, set-up of Cooperation committee and SAI-IA contact persons network to implement cooperation)
<b>Publications</b>	The GTs contributed to the EUROSAI magazine on an annual basis.
<b>Impact of the conclusions and recommendations of the IXth EUROSAI Congress in GTs Operational Plans update</b>	<ul style="list-style-type: none"> <li>- Culture and leadership: An independent evaluation on the governance and modus has been conducted (Phase I).</li> <li>- Cooperative audit activities have been investigated on health care, extractive industries and open data, activities for GT3 and GT1 together with WGIT (open data).</li> <li>- Delivering the message: this is an activity included in the GT1 Operation Plan.</li> <li>- Open data: EUROSAI facilitates a discussion on the opportunities and consequences for SAIs of open data; a EUROSAI wide seminar was conducted in November 2015 in Amsterdam. This is a GT1 activity, with the professional support of EUROSAI ITWG, and supported by the Presidency.</li> <li>- The concept of an event especially for young auditors aged 35 and under, contributing innovative ideas to EUROSAI's work and developing an active network of young colleagues across the EUROSAI membership was successfully implemented in the period 2013 – 2017. The first YES! (Young EUROSAI Conference) was held in Rotterdam to provide input for the 2014 EUROSAI congress in The Hague, the second was hosted by the SAI of Israel in Jerusalem in 2015 and the third is planned for Tallinn, Estonia in September 2017.</li> </ul>
<b>Others: surveys</b>	Surveys are a well used tool for collecting information within EUROSAI. To prevent EUROSAI members from being overloaded by surveys GT4 attempted to take on a coordinating role. This proved difficult. A survey tool had been selected. The tool, LimeSurvey, has already been used successfully for several surveys conducted.

## **Annexes to the overall progress report**

## Annex I: Overall assessment of the results achieved

(April 2011 – April 2017)

Implementation Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
<b>Strategic Goal 1: Capacity Building</b>			
<b>1.1. establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building</b>	<b>1.1.1.</b>	<ul style="list-style-type: none"> <li>• Creation and promotion of the database with Capacity Building relevant information</li> <li>• Development of a warning system to identify new documents</li> </ul>	<ul style="list-style-type: none"> <li>• Database developed and completed in 2013 and handed over to GT3 to be filled with EUROSAI database of products.</li> <li>• Knowledge database published on EUROSAI's website, under GT1 section: contains relevant materials and information on new professional development</li> <li>• Identify relevant information available on the websites (reviewed in 2016)</li> </ul>
	<b>1.1.2</b>	<ul style="list-style-type: none"> <li>• Permanent liaison with IDI for supporting eligible members within the framework of the Global Call of Proposals (GCP)</li> <li>• Number of Seminars organized by IDI for non-eligible SAIs on a cost-recovery basis</li> </ul>	<ul style="list-style-type: none"> <li>• Permanent liaison with IDI and INTOSAI donors to identify funding possibilities</li> <li>• Liaison with IDI in order to support eligible members within the framework of the GCP (eg Spain in Nov 2013)</li> <li>• Promote the knowledge of IDI tools on capacity development</li> <li>• Information on the revision of SAI PMF (version 3.2) -Portugal and France collaborate with AISCUF and IDI on the revision and preparation of three indicators for SAIs with jurisdictional functions – SAI 18, 19 and 20</li> </ul>
	<b>1.1.3.</b>	<ul style="list-style-type: none"> <li>• Capacity building strategies have been identified and drafted</li> <li>• Paper on EUROSAI GT1's success stories about capacity building</li> <li>• Dissemination to all EUROSAI members underlining the existence, functioning and usefulness of the Hungarian database on best practices</li> </ul>	<ul style="list-style-type: none"> <li>• Good practices of Capacity Building identified and published as a booklet with the title: Good Practice Examples in the Capacity Building of Supreme Audit Institutions</li> <li>• Database on best practices was completed in 2013 and members were informed about it</li> </ul>
	<b>1.1.4.</b>	<ul style="list-style-type: none"> <li>• Regular reports on the interaction with INTOSAI CBC</li> <li>• Regular reports on PMF process and on how EUROSAI specifically can provide input into it</li> </ul>	<ul style="list-style-type: none"> <li>• Reports on the Interaction with INTOSAI CBC</li> <li>• Secretariat and GT1 chair members' participation at CBC and Regional Forum for Capacity Building meetings; exchange of experience among GT1 members</li> <li>• First report on PMF process and on how EurosaI can provide input to it completed in November 2013.</li> <li>• Monitoring the further development of PMF and regular reported</li> <li>• A scheme on strategic articulation between Capacity Building success factors defined</li> </ul>
	<b>1.2. Establish the operational framework for facilitating capacity building development</b>	<b>1.2.1</b>	<ul style="list-style-type: none"> <li>• Identification of needs and gaps building on existing surveys of IDI and information to GT's or bodies responsible for organizing training programs to address the needs</li> </ul>
<b>1.2.2.</b>		<ul style="list-style-type: none"> <li>• Building on the identified gaps and needs, propose a method for clubbing or associating similar capacity level providers or receivers in cooperation with IDI</li> </ul>	

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
<p><b>1.3. Facilitate and support the development of strategies for capacity building at SAI level</b></p> <p><b>1.4. Take active steps to strengthen and support SAI independence</b></p>	<p><b>1.2.3.</b></p>	<ul style="list-style-type: none"> <li>Collect information from SAIs about e-learning courses in which SAIs could participate and provide that information on the website</li> <li>Ensure that EUROSAI website is permanently updated with all GT1 information (GT1 subsection, news and calendar)</li> </ul>	<ul style="list-style-type: none"> <li>Report on e-learning published and available on EUROSAI's website: "E-learning modules within EUROSAI"</li> <li>Contacted SAI's that can make their e-learning courses available for other SAI's</li> <li>Interesting e-learning courses from other organizations (IDI, SAI's and other partners) identified</li> <li>Documents and news uploaded to EUROSAI website</li> <li>Open data seminar organised by SAI of The Netherlands (Amsterdam, November 2015)</li> </ul>
	<p><b>1.2.4.</b></p>	<ul style="list-style-type: none"> <li>Regular renewal and promotion of the innovation booklet</li> <li>Follow-up on innovative ideas from the YES Congress and the 2014 The Hague Congress</li> </ul>	<ul style="list-style-type: none"> <li>First innovation booklet published before 2014. At the end of the strategic period 4 volumes of the innovation booklet are available on the EUROSAI website</li> <li>Survey on innovative initiatives conducted</li> <li>Open Data brought under attention of members</li> <li>Municipality audit seminar in 2015, Warsaw (Theme: Planning and Execution of the Budget of Municipalities)</li> <li>Municipality audit seminar in 2016, Vilnius (Theme: Ground-breaking Analysis in Auditing Municipalities – Timely Audit Impact)</li> </ul>
	<p><b>1.3.1</b></p>	<ul style="list-style-type: none"> <li>Collect information on training needs and ensure correct articulation with GT3, other GTs and EUROSAI bodies</li> </ul>	<ul style="list-style-type: none"> <li>Articulation with other GT's on training needs</li> <li>During the strategic period regular Reports on EUROSAI training activities by SAI of Portugal and SAI of Czech Republic as GT3 chair</li> </ul>
	<p><b>1.3.2.</b></p>	<ul style="list-style-type: none"> <li>Dissemination of the Peer Review Guide of INTOSAI to all EUROSAI Members, in cooperation with Subcommittee 2 of INTOSAI CBC</li> <li>Regularly report to GT1 on progress made by CBC on that topic</li> </ul>	<ul style="list-style-type: none"> <li>Dissemination of peer review guide was completed in 2012</li> <li>Regular reports on progress has been made by CBC-SC2.</li> <li>GT1 was involved in INTOSAI CBC-SC3 work</li> <li>Most recent one: report on Peer Review Guide during meeting by SAI of Slovakia</li> </ul>
	<p><b>1.4.1</b></p>	<ul style="list-style-type: none"> <li>Questionnaire on independence and analysis of its findings</li> <li>Report on the progress and relevance of the SAI PMF</li> </ul>	<ul style="list-style-type: none"> <li>Survey on independence prepared and presented in 2013. Documents are available on EUROSAI's website (GT1's Independence section).</li> <li>Survey conducted, related documents can be found on the Independence section.</li> <li>Integrity Conference in September 2016.</li> </ul>
	<p><b>1.4.2.</b></p>	<ul style="list-style-type: none"> <li>Organization of a seminar on independence in 2014</li> <li>Dissemination of the UN General Assembly Resolution and of a specific EUROSAI booklet</li> </ul>	<ul style="list-style-type: none"> <li>Seminar on independence organized in 2014.</li> <li>Booklet on valuable diversity of SAI's models in preparation</li> <li>"Roadmap for Reaching SAI Communication Goals" related to the task on effectively delivering SAI messages published and disseminated</li> </ul>
<h2 style="margin: 0;">Strategic Goal 2: Professional Standards</h2>			
<p><b>2.1. Raise awareness of the ISSAI and INTOSAI Guidelines for Good Governance</b></p>	<p><b>2.1.1.</b></p>	<ul style="list-style-type: none"> <li>ISSAI have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI</li> <li>Translated ISSAI have been made available to EUROSAI members</li> </ul>	<ul style="list-style-type: none"> <li>ISSAI and INTOSAI GOV are available in English, French, German and Spanish and translated in Russian with contribution of the SAI of the Russian Federation (<a href="http://www.issai.org">www.issai.org</a>)</li> <li>ISSAI 1, 10, 11, 12, 20, 21, 30, 100, 300,</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance			<p>400, 1003, 5410- 5440, 5500-5540 and INTOSAI GOV published on EUROSAI website</p> <ul style="list-style-type: none"> <li>Survey performed on availability of ISSAI translations in the EUROSAI members' national languages</li> </ul>
	2.1.2.	<ul style="list-style-type: none"> <li>Regular "column" in Magazine/item on Website</li> </ul>	<ul style="list-style-type: none"> <li>'ISSAI spotlight' in EUROSAI magazine since issue 18/2012: Articles on *Harmonisation Project, *New ISSAI 5500 series, *Cooperation between SAIs and internal auditors, *Revision of ISSAI 30</li> <li>Information on GT2 progress in EUROSAI Magazine on a regular base</li> </ul>
	2.2.1.	<ul style="list-style-type: none"> <li>Needs have been identified</li> <li>A priority list of implementation needs is available</li> </ul>	<ul style="list-style-type: none"> <li>In 2012 a survey was conducted to identify the needs of EUROSAI members in implementing the ISSAI. The results, published on the EUROSAI website, made the priorities of implementation needs clear.</li> <li>Stocktaking of ISSAI implementation projects (permanent).</li> </ul>
	2.2.2.	<ul style="list-style-type: none"> <li>Number of seminars/ percentage of EUROSAI members participating in seminars (&gt; 50%)</li> <li>Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance</li> </ul>	<ul style="list-style-type: none"> <li>During the strategic period seminars have been held on the implementation of ISSAI. (See Annex II)</li> <li>In total nine seminars and other trainings were held during the strategic period.</li> <li>Survey showed that most SAIs apply ISSAI either as SAI standards or as guidelines supporting other standards, and that SAIs also make reference to the ISSAI in their audit reports (8), general reports (12) or in general communication (15)</li> </ul>
	2.2.3.	<ul style="list-style-type: none"> <li>Relevant professional materials related to the ISSAI framework have been disseminated</li> </ul>	<ul style="list-style-type: none"> <li>Links to material/bibliographies published on <a href="http://www.eurosai.org">www.eurosai.org</a></li> <li>"Relevant" professional material defined and included in EUROSAI Database of Products. Collection of material is ongoing</li> </ul>
2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	2.3.1.	<ul style="list-style-type: none"> <li>Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC</li> <li>Adequate level of EUROSAI participation in PSC activities</li> </ul>	<ul style="list-style-type: none"> <li>Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established. Contact persons from PSC and its subcommittees are members or invited experts for GT2</li> <li>EUROSAI-ECIIA discussion paper on possible revision of INTOSAI GOV 9140 and 9150 submitted to INTOSAI ICS</li> <li>Observation of the process to improve INTOSAI'S standard setting</li> <li>GT2 chair participates in PSC steering committee meetings. EUROSAI members participate in all PSC sub-committees and chair the PSC (Denmark), the Compliance audit sub-committee (Norway) and the Internal control sub-committee (Poland).</li> </ul>
	2.3.2.	<ul style="list-style-type: none"> <li>Possible partner(s) identified</li> <li>Cooperation agreement(s) in place</li> <li>Appropriate joint project(s) identified and implemented</li> </ul>	<ul style="list-style-type: none"> <li>Network of SAI-IA contact persons established and sharing information. Document on national SAI-IA cooperation agreements</li> <li>EUROSAI-ECIIA cooperation committee established. Joint activities: paper on the implementation of INTOSAI GOV 9150, comparative document and Seminar</li> <li>Document on national SAI-IA cooperation agreements</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
			<ul style="list-style-type: none"> <li>Document on public sector audit committees</li> </ul>
<b>Strategic Goal 3: Knowledge Sharing</b>			
<b>3.1. Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation</b>	<b>3.1.1.</b>	<ul style="list-style-type: none"> <li>A database of audits conducted by the EUROSAI members in different fields has been established and is maintained</li> </ul>	<ul style="list-style-type: none"> <li>The audit database has been launched, updated and improved. It contains about a 1000 items from 25 Member SAIs (count end of April 2017). Several sectorial databases about audits conducted by SAIs are made available on the EUROSAI WGs websites</li> </ul>
	<b>3.1.2.</b>	<ul style="list-style-type: none"> <li>A database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks has been established and is maintained</li> </ul>	<ul style="list-style-type: none"> <li>The product database has been launched and updated. It contains 217 items (count end of April 2017)</li> </ul>
	<b>3.1.3.</b>	<ul style="list-style-type: none"> <li>Number of training events/knowledge sharing seminars carried out within EUROSAI</li> </ul>	<ul style="list-style-type: none"> <li>During the strategic period 31 training events (count end of April 2017) have been held and 4 are planned for the remaining part of 2017.</li> <li>Survey on EUROSAI training needs drafted, launched and evaluated. Needs formulated</li> <li>List of EUROSAI training experts created and updated</li> <li>Cooperation with INTOSAI CBC, Subcommittee 2 on INTOSAI database of experts</li> <li>LimeSurvey evaluation forms created and used</li> <li>Impact evaluation form prepared and used</li> </ul>
	<b>3.1.4.</b>	<ul style="list-style-type: none"> <li>Level of awareness of useable products (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate</li> <li>Enhanced use of available tools for cooperation</li> </ul>	<ul style="list-style-type: none"> <li>marketing tools identified to improve the level of awareness of EUROSAI products</li> <li>News published on the EUROSAI website</li> <li>Template presentation about EUROSAI (title: EUROSAI at a glance) drafted and updated</li> <li>Contributions in the EUROSAI Magazine</li> <li>Several booklets and a poster with GT3 work prepared and distributed on INCOSAI Congress</li> <li>Video tutorial on how to add audits into the database of audits created</li> </ul>
	<b>3.1.5</b>	<ul style="list-style-type: none"> <li>Support EUROSAI members in using WGs and TFs developed tools to enhance their institutional or audit capacities</li> </ul>	<ul style="list-style-type: none"> <li>Number of supporting activities, e.g. ITSA and ITASA projects conducted by WGIT</li> <li>The TFA&amp;E collected a list of ethics related audits conducted by SAIs. The result of the analysis of the audits is available on the website and will be further developed</li> </ul>
<b>3.2. Enhance audit cooperation within EUROSAI</b>	<b>3.2.1.</b>	<ul style="list-style-type: none"> <li>Updated list identifying areas for cooperative activities at regional and sub-regional levels</li> </ul>	<ul style="list-style-type: none"> <li>Survey on cooperative activities conducted and potential topics identified</li> <li>Several coordinated audits performed</li> <li>Cooperation with INTOSAI CBC Subcommittee established</li> <li>Organisation of the seminar on cooperative activities (autumn 2017)</li> <li>Information about coordinated audits updated and filled in in the database of audits</li> </ul>
	<b>3.2.2.</b>	<ul style="list-style-type: none"> <li>Updated list of SAIs requesting or volunteering for cooperative activities</li> <li>Number of cooperative audits within EUROSAI</li> </ul>	<ul style="list-style-type: none"> <li>List of possible areas for future cooperative audits updated</li> <li>During the whole strategic period cooperative audits performed in different</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
<b>3.3. Enhance cooperation within INTOSAI</b>          <b>3.4. Enhance cooperation with external partners</b>			areas like environment.
	3.2.3.	<ul style="list-style-type: none"> <li>Updated list of methods and tools to be used</li> </ul>	<ul style="list-style-type: none"> <li>Survey on internships and staff secondments conducted and a list of methods and tools created to increase the numbers of internships and staff secondments. The survey was evaluated</li> <li>Preparation of a booklet on experiences, good practices and success stories on internships and staff secondments</li> <li>Proposal of a EUROSAI resolution on benefits of internships and staff secondments to be adopted by the GB</li> </ul>
	3.2.4.	<ul style="list-style-type: none"> <li>Number of knowledge, good practice and guidance products</li> </ul>	<ul style="list-style-type: none"> <li>Number of knowledge, good practice and guidance products e.g. WGEA's Newsletter, Database of audits of natural and man-caused disasters and catastrophes in Europe of WGAFADC, Good practice recommendations on conducting audits in the filed of natural and man-caused disasters and catastrophes in Europe of WGAFADC</li> </ul>
	3.3.1.	<ul style="list-style-type: none"> <li>Number of cooperation projects/ activities with INTOSAI bodies, working groups, task forces and/or committees</li> </ul>	<ul style="list-style-type: none"> <li>EUROSAI bodies report intensive cooperation with INTOSAI bodies like working groups, tasks forces and/or committees, e.g. with INTOSAI WGEA, INTOSAI CBC, IDI</li> </ul>
	3.3.2.	<ul style="list-style-type: none"> <li>Number of cooperation projects/activities with INTOSAI Regional Working Groups</li> </ul>	<ul style="list-style-type: none"> <li>Number of cooperation projects/activities with INTOSAI Regional Working Groups, e.g. with OLACEFS, ARABOSAI ASOSAI , AFROSAI, Contact Committee of the Heads of EU SAI</li> </ul>
	3.4.1.	<ul style="list-style-type: none"> <li>List of external partners in place</li> <li>Number of cooperation activities with external partners</li> </ul>	<ul style="list-style-type: none"> <li>Number of cooperation activities with external partners, e.g. ECIIA, OECD, WGs and TF have been identified.</li> </ul>
	3.4.2.	<ul style="list-style-type: none"> <li>List of potential non-institutional partners is in place</li> <li>Number of partnerships with external non-institutions</li> </ul>	<ul style="list-style-type: none"> <li>A list of existing forms of cooperation with non- institutional partners drawn up</li> <li>The use of individual external experts and researchers in training activities of WG's and TF's</li> </ul>

## Strategic Goal 4: Governance and Communication

<b>4.1. Ensure that EUROSAI has an organizational structure that best supports the achievement of the strategic goal</b>	4.1.1.	<ul style="list-style-type: none"> <li>Planning and reporting requirements have been defined and are complied with</li> </ul>	<ul style="list-style-type: none"> <li>GT4 OP is agreed, reviewed and updated</li> <li>PMRR were defined and approved</li> <li>GT4 ToR are assessed and reviewed</li> <li>Draft proposal on the EUROSAI Strategic Plan mid-term review procedure agreed by GT4 Members and approved by the GB.</li> </ul>
	4.1.2.	<ul style="list-style-type: none"> <li>Agreement has been reached with Goal Teams on ToR and OPs</li> </ul>	<ul style="list-style-type: none"> <li>Guidance for GTs' OP and ToR was issued</li> <li>Support to GTs ToR and OP was provided and agreement on final drafts was reached</li> <li>All the GTs agreed on OP's updates</li> </ul>
	4.1.3.	<ul style="list-style-type: none"> <li>Material conclusions have been drawn from analysis of reports for Goals 1, 2, 3, 4, identifying progress, making proposals to address gaps or issues and providing report to GB</li> </ul>	<ul style="list-style-type: none"> <li>Annual Progress reports on the SP implementation presented</li> <li>Mid term review report presented to the GB</li> <li>Cross Cutting issues identified and addressed</li> </ul>
	4.1.4.	<ul style="list-style-type: none"> <li>Value and benefits of interaction within</li> </ul>	<ul style="list-style-type: none"> <li>Concrete opportunities and benefits have</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
		<p>INTOSAI have been identified to the GB</p> <ul style="list-style-type: none"> <li>Support and/or recommendations are given</li> </ul>	<p>been identified and implemented regarding the interaction with the INTOSAI Secretariat, The INTOSAI Donor SC, the PSC and its subcommittee's, the CBC IDI and some WG's.</p> <ul style="list-style-type: none"> <li>Secretariat participated in the Task Force on redrafting the INTOSAI Statutes. Recent activities: participation of the secretariat and EUROSAL chair in IDI workshop with INTOSAI regions and preparation of regional papers for INCOSAI 2016 coordinated by Finland and Portugal.</li> <li>In the endorsed INTOSAI Statutes EUROSAL has been identified as an independent partner of INTOSAI</li> </ul>
	4.1.5.	<ul style="list-style-type: none"> <li>Relevant external partnerships to be established identified and draft agreements proposed to the GB</li> <li>Number of partnerships with external partners</li> <li>Report on the results of the implementation of partnerships presented to the GB</li> </ul>	<ul style="list-style-type: none"> <li>Joint conferences with: OLACEFS (themes 'good governance' and 'cooperative audits'; June 2015, Quito, Ecuador) and ARABOSAI (theme 'The role of SAIs in the oversight of government bailout plans'; December 2015, Doha, Qatar)</li> <li>During the INCOSAI Conference in Abu Dhabi (2016) meetings were held with other regional organisations. One of the main issues was cooperation</li> </ul>
	4.1.6.	<p>In the area of training:</p> <ul style="list-style-type: none"> <li>Timely submission of recommended applications to the Governing Board</li> <li>The Governing Board is provided with periodic summary reports of events carried out and proposed</li> </ul>	<ul style="list-style-type: none"> <li>A special TG was formed and prepared an list of training events to be organized, reported on the conducted events, updated the training folder on the website, sent the list of training experts to INTOSAI, brought the INTOSAI list of training experts under the attention of EUROSAL members, prepared a practical guide for organising EUROSAL events.</li> <li>Financial applications requiring EUROSAL funding reviewed and submitted to GB approval</li> <li>In the second half of the strategic period, training events were summarized, the Practical Guide on training events and the training section on the website was updated, Interactive evaluation forms for training events in Lime survey format prepared and used and List of EUROSAL training experts was updated.</li> <li>The Governing Board was on a regular base informed about training events</li> </ul>
	4.1.7.	<ul style="list-style-type: none"> <li>Timely and appropriate implementation of the Strategic Plan (identify and address horizontal issues)</li> <li>Regular reporting to the GB on the issues addressed</li> </ul>	<ul style="list-style-type: none"> <li>List of cross cutting issues was identified, addressed and updated</li> <li>Updated list and analysis included in overall strategy report on systemic or recurring patterns, impacting effective delivery of SP</li> <li>Cross cutting issues that can be dealt elsewhere are forwarded (for example Website issues and funding)</li> <li>Coordination of GT1-4 surveys agreed and coordinated. A list was published.</li> <li>Training and sustainability issues to be dealt with by GT4 task groups</li> <li>An overall progress report on the strategic period 2011-2017 has been prepared and submitted to the Xth EUROSAL Congres</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
<b>4.2. Strengthen EUROSAI's capacity to achieve its strategic goals</b>	4.1.8	<ul style="list-style-type: none"> <li>Evaluation of the governance and modus operandi of EUROSAI in two phases</li> </ul>	<ul style="list-style-type: none"> <li>GT 4 proposal approved by the GB</li> <li>Report on Phase I (on external scan and self-assessment) approved by the Governing Board and distributed to EUROSAI members</li> <li>Concept note for Phase II of the independent evaluation was presented to the GB in June 2016. The GB decided to postpone Phase II of the independent evaluation to 2017 – 2023.</li> </ul>
	4.2.1.	<ul style="list-style-type: none"> <li>Operational plans plus updates for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board</li> <li>Periodic reports are presented by the teams to the Governing Board</li> </ul>	<ul style="list-style-type: none"> <li>Report and proposals made to GB reflecting the analyses of annual progress reports from GT.</li> <li>Requirements for the next ESP mid-term evaluation identified.</li> <li>Participation of Secretariat and Presidency in IDI seminar on Strategic planning development</li> <li>the GT's presented their yearly progress reports</li> </ul>
	4.2.2.	<ul style="list-style-type: none"> <li>A new Strategic Plan proposal to be presented to the GB and the 2017 EUROSAI Congress</li> </ul>	<ul style="list-style-type: none"> <li>Preparation of the new Strategic Plan started in 2015.</li> <li>Draft Strategic Plan proposed to GB and X. EUROSAI congress for approval</li> <li>Evaluation of current strategic period was done during GT4 meeting (as input for the new plan).</li> </ul>
	4.2.3.	<ul style="list-style-type: none"> <li>New financial resources have been identified</li> </ul>	<ul style="list-style-type: none"> <li>EUROSAI financial rules are completed and complied with</li> <li>Funding needs analysed</li> <li>Funding principles and procedures of EUROSAI discussed by GT4 EUROSAI financial rules agreed by GT4 and submitted to GB</li> <li>Financial applications submitted to Governing Board</li> <li>The Governing Board approved the EUROSAI Financial Regulations at the 44<sup>th</sup> meeting.</li> <li>Options presented to the Governing Board for use of the EUROSAI welfare fund</li> </ul>
	4.2.4.	<ul style="list-style-type: none"> <li>Set of good practices and criteria identified, approved by the Governing Board and promoted among the members</li> </ul>	<ul style="list-style-type: none"> <li>List and analysis of existing guides completed</li> <li>Checklists and good practices on those areas included in Practical Guide (4.1.5.2.) and promoted</li> </ul>
	4.2.5.	<ul style="list-style-type: none"> <li>Report of the Secretary General to the Governing Board and rules are in place</li> </ul>	<ul style="list-style-type: none"> <li>Analysis done on possible rules for staff secondments to the EUROSAI Secretariat</li> <li>Work on different scenarios to support the Secretariat, e.g. with secondments</li> <li>A GB resolution was drafted in which EUROSAI members are encouraged to provide stronger support to the Secretariat, including secondment. The detailed terms of secondments at the Secretariat, including co-financing possibilities, will be agreed within the next SP.</li> </ul>
	4.3.1.	<ul style="list-style-type: none"> <li>The member SAI's satisfaction level with communication mechanisms and tools currently used has been identified</li> <li>Report to the Governing Board on the identification and assessment carried</li> </ul>	<ul style="list-style-type: none"> <li>Identification of communication tools and their mechanisms performed</li> <li>Survey on members' needs, preferences and expectations in communication area</li> <li>Report prepared on communication policy</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
<b>4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals</b>		out	<ul style="list-style-type: none"> <li>and areas to be improved</li> <li>Criteria for assessment of mechanism and tools for communication listed</li> <li>Draft report agreed by GT4</li> </ul>
	<b>4.3.2.</b>	<ul style="list-style-type: none"> <li>A global internal and external communication policy for EUROSAI has been adopted by the 2014 Congress</li> </ul>	<ul style="list-style-type: none"> <li>EUROSAI communication policy drafted and submitted to the GB and approved by the IX Congress</li> <li>Agreement reached on the electronic collaboration platform to be used</li> <li>Report on the testing of the online communication platform</li> <li>The blackboard has already been used with success in at least one seminar and one meeting. 2 technicians received on-line training. It is foreseen by IDI training for different SAIs in order to enable them to use the platform.</li> </ul>
	<b>4.3.3</b>	<ul style="list-style-type: none"> <li>Promoting and developing cooperation with institutional partners</li> </ul>	<ul style="list-style-type: none"> <li>Task group has analysed information prepared by GT3 and drafted a document to be included in the GT4 mid-term and final overall report to GB/Congress</li> <li>Task group implemented the approved recommendations</li> </ul>
	<b>4.3.4</b>	<ul style="list-style-type: none"> <li>Identify benefits of existing partnerships and opportunities of developing them and/or promote new forms of cooperation</li> </ul>	<ul style="list-style-type: none"> <li>Task group analysed information prepared by GT3 and drafted document to be included in the GT4 mid-term and final overall report to GB/Congress</li> <li>Task group implements approved recommendations</li> </ul>
	<b>4.3.5.</b>	<ul style="list-style-type: none"> <li>Review EUROSAI website and its update protocols</li> <li>Update EUROSAI website</li> <li>Review EUROSAI Magazine</li> <li>Coordinate EUROSAI databases access through the website</li> <li>Progress report on implementing a global internal and external communication framework for EUROSAI available</li> </ul>	<ul style="list-style-type: none"> <li>The needs, preferences and expectations of EUROSAI Members, Working Groups, Task Forces and Goal Teams towards the EUROSAI website have been surveyed and identified</li> <li>Changes in the current website have been introduced;</li> <li>A mock up to redesign the EUROSAI website has been prepared and submitted to GB;</li> <li>A new Content Management concept is being proposed.</li> <li>New website implemented</li> <li>Articles about EUROSAI prepared and published in official EUROSAI languages (German, English, Spanish, French, Russian) on Wikipedia</li> <li>Electronic collaboration platform PLEIO set up and in use for all members. PLEIO was later discontinued as it was not useable for all members. A new platform (Blackboard) is now being used.</li> <li>A database of audits and products has been launched on the EUROSAI website.</li> <li>An electronic template for contributing to the database of audits has been implemented</li> </ul>
	<b>4.3.6.</b>	<ul style="list-style-type: none"> <li>Report to the GB on the promotion initiatives of EUROSAI and EUROSAI products taken</li> </ul>	<ul style="list-style-type: none"> <li>Report on the use of the EUROSAI Magazine, including recommendations, presented to the Governing Board</li> <li>Website is effectively used, report to GB</li> <li>A survey was conducted to learn about the level of satisfaction of EUROSAI members</li> </ul>

Implementati on Strategies	Key act	SP Outcomes and Performance Measures (9)	Results achieved until 2017
			<p>with the Magazine and to collect suggestions for its enhancement. The survey was conducted and a report with conclusions and recommendations were presented at the 44th EUROSAT Governing Board meeting (June 2016). Also an editorial board was set up.</p> <ul style="list-style-type: none"> <li>• The Secretariat designed Issues 21 and 22 in a more attractive way. They also informed members on the launching of the magazine and provided a short guide with some tips on how to make the most of the two available formats to enjoy the Magazine.</li> </ul>
	<b>4.3.7.</b>	<ul style="list-style-type: none"> <li>• Report with listed contacts and activities (proposed)</li> </ul>	<ul style="list-style-type: none"> <li>• Information included in the Mid Term Review of the EUROSAT Strategic Plan</li> <li>• Inspired by Young EUROSAT IDI has initiated a leadership development programme</li> <li>• The EUROSAT Secretariat and Presidency are closely involved in the preparations of INCOSAT XXII in Abu Dhabi, as INCOSAT takes a more regional approach to the themes.</li> </ul>
	<b>4.3.8.</b>	<ul style="list-style-type: none"> <li>• Guidance on how to organize events in a sustainable way proposed</li> <li>• Internet conference tool available for EUROSAT</li> <li>• Report on the extent to which the tools are considered and applied presented to the GB</li> </ul>	<ul style="list-style-type: none"> <li>• In the first half of the strategic period first steps are made on sustainability: internet conferences, PLEIO, development of a sustainability checklist and the statement of GT4 to promote the EUROSAT value of sustainability and respect for the environment.</li> <li>• The Taskforce on Audit &amp; Ethics has organised a series of E-seminars.</li> <li>• GT4 has conducted one videoconference.</li> <li>• Governing Board meeting was held by videoconference on April 6, 2017, for the first time.</li> </ul>

## Annex II: List of EUROSAI Training Events 2011 – 2017

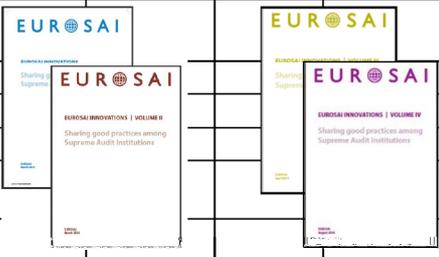
10 October 2011	Seminar on Environmental Audit “Best practice in environmental auditing”	WGEA	Stockholm, Sweden
15 May 2012	Sustainable fisheries and forest management	WGEA	Oslo, Norway
18-20 September 2012	Application of Software Tools in Audits”	Czech Republic	Prague, Czech Republic
22 October 2012	Seminar on “Auditing Forestry”	WGEA	Cyprus
20-22 February 2013	Training Course on COBIT 5 focused on auditing the production environment of biometric passports	WGIT	Paris, France
11-13 March 2013	3i Management Workshop	IDI-EUROSAI	Sarajevo, Bosnia and Herzegovina
26 March 2013	Seminar on best practise of audits of funds allocated to prevention and consequences elimination of disasters and catastrophes	TFAFADC	Sofia, Bulgaria
23-24 April 2013	Seminar on Auditing Water Management	WGEA	Oslo, Norway
17-18 September 2013	Seminar to discuss SAIs activities in the field of promoting ethical conduct in public organisations through the SAIs’ activities, especially by auditing ethics	Task Force Audit & Ethics	Luxembourg (European Court of Auditors)
14 October 2013	One day seminar on Fraud and Corruption in Environmental Auditing	WGEA	Prague, Czech Republic
4-5 December 2013	Seminar “Using the Performance Audit Guidelines (ISSAI 300, 3000 and 3100) to improve Performance Audit in SAIs”	GT 2	Bonn, Germany
29-30 January 2014	Enhancing ethics within Supreme Audit Institutions	Task Force Audit & Ethics	Lisbon, Portugal
13-14 March 2014	International Symposium on Information Technology on the occasion of the 300th Anniversary of the Court of Audit of Germany (Bundesrechnungshof	WGIT	Berlin, Postdam, Germany
28 March 2014	Seminar on the	GT 1 (co-chaired	Budapest, Hungary

	independence of SAIs	by the SAIs of France and Hungary)	
15 May 2014	Seminar on implementation and use issues of new INTOSAI Standards (ISSAI 5500-5599)	TFAFADC	Warsaw, Poland
5-6 June 2014	Seminar on Communication, PR and Media	GT3	Prague, Czech Republic
22-24 October 2014	Seminar on Audit of the State Budget Revenues	GT3	Prague, Czech Republic
28-29 October 2014	Seminar "Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice"	GT2/GT3	Lithuania
23-24 April 2015	Spring Session on Auditing Energy Issues	WGEA	Estonia, Tallin
05 October 2015	Training Seminar on Auditing Environmental Impacts of Agriculture	WGEA	St. Julian's (Malta)
20-21 October 2015	Experience of development and possibility for SAIs to implement ISSAI 5500	WGAFAD	Ankara, Turkey
26-27 November 2015	Seminar on "Methods and measuring tools to audit ethics"	Task Force Audit & Ethics	Ankara, Turkey
26-27 November 2015	Open Data Seminar	The Netherlands	The Haag, the Netherlands
29 January-17 March 2016	E-seminar on Methods and Tools to Audit Ethics (follow-up of the TFA&E seminar held in Turkey in autumn 2015)	Task Force Audit & Ethics	e-learning (IDI platform)
6 April 2016 (within WG meeting)	Seminar "Practical implementation of ISSAIs 5500-5599 "Guidelines on Audit disaster-related aid: risks of fraud and corruption, using new methods of data acquisition"	WGD&C	Azerbaijan, Baku
27-28 April 2016	Spring session of the EUROSAI Working Group on Environmental Auditing (WGEA) on Recycling	WGEA	Estonia, Tallinn

14-15 September 2016	Conference on the importance of ethics and integrity for SAIs	Task Force Audit & Ethics/GT1	Hungary, Budapest
20-21 September 2016	Seminar on Municipality Audit “Ground-breaking analysis in auditing municipalities – timely audit impact”	Lithuania/GT1	Lithuania, Vilnius
26 September 2016	Training seminar on auditing sustainable development	WGEA	fYR Macedonia, Skopje
30-31 March 2017	Seminar and 3rd Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes	WGD&C	Italy, Rome
5-6 April 2017	Seminar on Implementation of ISSAI 300 – Basic principles of Performance Audit – Experience and Good Practice	GT2 & 3	Slovakia, Bratislava
25-26 April 2017	Spring Session on Water Quality and Management	WGEA	Slovenia, Ljubljana
11 May 2017	EUROSAI-ECIIA Joint Seminar	GT2 & EUROSAI-ECIIA Cooperation Committee	Belgium, Brussels
5-6 October 2017	Seminar on Municipality Audit	SAI of Latvia	Latvia, Riga
10 October 2017	Training Seminar on Environmental Data and Information Systems	WGEA	Albania, Tirana
13-15 November 2017	Seminar on Cooperative Activities	SAI of the Czech Republic	The Czech Republic, Prague

## **Annex III: Overview of the products developed by the Goal Teams**

## Overview of the products developed by Goal Team 1

Strategic goal	Related task in Operational Plan	Product
 <h1 style="font-size: 2em; margin: 0;">Product review</h1> <p style="margin: 0;">2011-2017</p> 		
1.1 Available data on capacity building	Relevant information on capacity building (Latvia) (Task 1, 2)	Database in Excel format
	Capacity building success stories (Sweden) (Task 6)	
1.2 Identification of needs and innovations	E-Learning tools of GT1 members (Romania) (Task 15)	Summary on E-learning tools of GT1 members
	Innovation booklet (UK) (Task 19)	
	Innovative approaches (Municipality audit) (Lithuania) (Task 20)	Seminar - Warsaw, October 2015 Seminar - Vilnius, September 2016
	Open data (The Netherlands) (Task 18)	Seminar - Amsterdam, November 2015
1.3 Strategic support		
1.4 Independence	Survey on independence and seminar (France & Hungary) (Task 24, 27)	
	Ethical self assessment tools (The Netherlands, Hungary, Portugal) (Task 25)	TFAE Seminar - Ankara, November 2015 E-Seminar in February - March 2016 (8 sessions) Integrity conference - Budapest, September 2016
	Delivering the message (Turkey, Hungary, Latvia) (Task 28)	Roadmap for reaching SAI communication goals (2017)

## Overview of the products developed by Goal Team 3

### DATABASES

#### **DATABASE OF AUDITS**

Individual and cooperative audit reports, annual reports, joint reports, press releases and summaries

<http://www.eurosa.org/en/databases/audits/>



#### **DATABASE OF PRODUCTS**

Articles, guidelines, manuals, presentations, etc.

<http://www.eurosa.org/en/databases/products/>



#### **DATABASE OF EUROSAI TRAINING EVENTS**

Speakers' presentations, brochures, event materials and information about training events organised by the EUROSAI members since 2001

<http://www.eurosa.org/en/databases/training-events-and-outputs/>



#### **LIST OF TRAINING EXPERTS**

The list contains information about available training experts for your training event

<http://www.eurosa.org/handle404?exporturi=/export/sites/eurosa.org/content/documents/strategic-plan/List-of-EUROSAI-training-experts.pdf>



### EUROSAI AUDIT COOPERATION

#### **AUDIT COOPERATION WITHIN EUROSAI**

List of areas for cooperative audits according to SAIs interests

[http://www.eurosa.org/handle404?exporturi=/export/sites/eurosa.org/content/documents/surveys/Questionnaire\\_cooperative\\_Activities\\_evaluation\\_annexe.pdf](http://www.eurosa.org/handle404?exporturi=/export/sites/eurosa.org/content/documents/surveys/Questionnaire_cooperative_Activities_evaluation_annexe.pdf)



#### **POSSIBLE AREAS FOR COOPERATIVE ACTIVITIES AND NEEDS OF SAIS**

Evaluation of the questionnaire on possible areas for cooperative activities and needs of SAIs

<http://www.eurosa.org/handle404?exporturi=/export/sites/eurosa.org/content/documents/surveys/2-Annexe-Questionnaire-cooperative-activities-evaluation.pdf>



**PRACTICAL GUIDE FOR ORGANISING EUROSAI TRAINING EVENTS**

Including registration forms, checklist, recommendations for a sustainable meeting, evaluation forms, procedure for application and granting of subsidies from the EUROSAI budget, etc.

<http://www.eurosai.org/en/training/guidance-for-training-events/>

**LIST OF TRAINING TOPICS**

Topics that were indicated most frequently by EUROSAI members in questionnaire on training needs

<http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/content/documents/strategic-plan/goal-team-3/Evaluation-of-the-Training-Needs.pdf>

**EUROSAI WEBSITE, SECTION TRAINING**

Information about training activities

<http://www.eurosai.org/en/training/>

**HOW TO RECEIVE SUBSIDIES FROM EUROSAI BUDGET**

Information about procedure for application and granting of subsidies from the EUROSAI budget including e.g. models of financial request letter, justification letter and criteria to be followed

<http://www.eurosai.org/content/documents/training/guidance-eurosai-training/8-Current-procedure-for-application-and-granting-of-subsidies-from-the-EUROSAI-budget.docx>

**REPORTS ON TRAINING FEEDBACK**

Number of training events and their description, participating SAIs, training events themes etc. for 2014 and 2015

<http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/content/documents/strategic-plan/goal-team-3/Annexe-1-Report-on-EUROSAI-Training-Events-2014.pdf>



<http://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/content/documents/strategic-plan/goal-team-3/Annex-1-Report-on-Training.pdf>

