

Final DRAFT  
Rev MTR 2014

**EUROSAI  
STRATEGIC PLAN  
2011-2017**

**Original date 2011**

# EUROSAI AT A GLANCE

## *Graphic design of EUROSAI*

- One of the seven Regional Working Groups (WGs) of INTOSAI
- Established in 1990 with 30 founding Members
- General purpose of the Organisation: promoting professional and technical cooperation and mutual support, and fostering the sharing of information and experiences among SAIs of the European region
- Membership: European SAIs (current membership of 50 SAIs)<sup>1</sup>
- Organisation<sup>2</sup>:
  - Congress
  - Governing Board
  - Secretariat (held by the SAI of Spain on a permanent basis)
- Other EUROSAI bodies: Goal Teams, Working Groups, Task Forces, Project and Study Groups are instrumental in advancing the work of EUROSAI in between congresses
- Headquarters located at the SAI of Spain
- Official languages: English, French, German, Russian and Spanish
- Website: [www.eurosai.org](http://www.eurosai.org)

---

<sup>1</sup> SAIs of: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, European Court of Auditors (ECA), Finland, The former Yugoslav Republic of Macedonia, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Kazakhstan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Moldova, Monaco, Montenegro, Norway, Poland, Portugal, Romania, Russian Federation, Serbia, Slovak Republic, Slovenia, Spain, Sweden, Switzerland, The Netherlands, Turkey, Ukraine, United Kingdom (as of November 2010).

<sup>2</sup> The EUROSAI **Congress**, the supreme body of the Organisation, consists of the heads of member SAIs and meets every three years. Its functions include establishing guidelines, approving reports and proposals submitted by other bodies or by members of the Organisation, setting up and mandating bodies, working groups and task forces and approving the budget and the accounts of EUROSAI and the financial contributions paid by its members. The Congress offers all EUROSAI members the opportunity to gather at one time in one place to share experiences, discuss issues, and share recommendations aimed at improving government accountability and transparency. In between congresses decision-making powers lie with the EUROSAI **Governing Board**. The **Secretariat** supports both the EUROSAI members and the Congress/Governing Board.

**TABLE OF CONTENTS**

**COMMON CHALLENGES, SHARED SOLUTIONS: EUROSAI 2011-2017**

**EUROSAI STRATEGIC PLAN 2011-2017 OVERVIEW**

- Mission
- Vision
- Values
- Strategic goals

**STRATEGIC GOAL 1**

**“Capacity Building” - Facilitate the development and the strengthening of institutional capacity of EUROSAI members**

1. Background information - philosophy of Goal 1.....
2. Goal 1 - Implementation strategies .....

**STRATEGIC GOAL 2**

**“Professional Standards” - Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development**

1. Background information - philosophy of Goal 2.....
2. Goal 2 - Implementation strategies.....

**STRATEGIC GOAL 3**

**“Knowledge Sharing” - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners**

1. Background information - philosophy of Goal 3.....
2. Goal 3 - Implementation strategies .....

**STRATEGIC GOAL 4**

**“Governance and Communication” - Manage EUROSAI in accordance with the principles of good governance and effective communication**

1. Background information - philosophy of Goal 4.....
3. Goal 4 - Implementation strategies .....

## **COMMON CHALLENGES, SHARED SOLUTIONS: EUROSAI 2011-2017**

**Accountability is at the heart of good government** and Supreme Audit Institutions (SAIs) are an indispensable element in this process as they are a necessary precondition to enhancing accountability and making accountability work. To ensure that the use of public funds and resources is in compliance with the law, properly accounted for and is as economic, efficient and effective as possible, SAIs must be independent, free from external interference and able to report and to follow up on the results of their work in an objective and unfettered manner. For this purpose SAIs need to be properly resourced with the technical and professional skills required to discharge their responsibilities fully and effectively.

The International Organisation of Supreme Audit Institutions (INTOSAI) provides a forum where SAIs from around the world can discuss issues of mutual concern and keep abreast of the latest developments in auditing and professional standards and good practices. INTOSAI also provides a voice for SAIs within the international community and promotes support and continuous improvement among its members. INTOSAI has identified the following core values: independence, integrity, professionalism, credibility, inclusiveness, cooperation and innovation.

**EUROSAI is one of the seven Regional Working Groups of INTOSAI.** EUROSAI aims at promoting professional, technical cooperation and mutual support and at fostering the sharing of information and experiences in the European region. It is governed by its statutes.

**Since EUROSAI was established in 1990,** the needs of the European SAIs and the environments in which they operate have changed considerably. As a result, an increasing number of SAIs has sought professional and technical cooperation in the framework of EUROSAI.

**Key characteristics** of EUROSAI include the diversity of its membership, with a multitude of national languages, various geographical regions and public sector audit systems (Audit Office/Auditor General, Court of Audit and College/Board). At the same time, this is one of the major assets of the Organisation. EUROSAI members also have diverse mandates and are at differing stages of institutional development. Various groups differing both in nature and in scope, such as the European Union (EU) member states, Central and Eastern European (CEE) countries, the Commonwealth of Independent States (CIS) and others, contribute to the plurality of needs and priorities of EUROSAI members in the field of external audit.

**To meet EUROSAI challenges,** and in order to ensure that the Organisation operates efficiently and effectively the Governing Board proposed to streamline its activities within an overall strategic plan, to provide a framework for supporting the staff of member SAIs in their work.

**The VII EUROSAI Congress** (Kraków, Poland, 2008) mandated the Governing Board to design a strategic plan for EUROSAI. This first strategic plan has been developed in a spirit of openness and transparency in consultation with all EUROSAI members. It is based on four strategic goals that reflect the needs and priorities of the Organisation's membership.

**The four strategic goals are:**

- **Capacity Building:** Building capacity of SAIs means developing skills, knowledge,

structures and ways of working that make an organisation more effective, building on existing strengths and addressing gaps and weaknesses. EUROSAI is committed to facilitating the development of strong, independent and highly professional SAIs.

- **Professional Standards:** In order to perform their duties competently and professionally, SAIs need an up-to-date framework of professional international standards. INTOSAI is developing a set of such standards. EUROSAI will promote and facilitate their implementation by its members tailored to their respective tasks and needs.
- **Knowledge Sharing:** In order to strengthen public sector auditing, accountability, good governance and transparency in the region, EUROSAI aims to improve sharing of knowledge, information and experiences between its members and with external partners.
- **Governance and Communication:** In order to perform its mission efficiently and to enhance its capacity to cope with the demands of its members, EUROSAI needs to be well managed. The current model has been designed in accordance with the principles of good governance and effective communication. This model also reflects the strategic goals, encourages the widest possible involvement of the member SAIs in the work of the Organisation, and builds strong links among all EUROSAI bodies that are involved in implementing the strategic plan.

**The implementation of the EUROSAI strategic plan** will contribute to the performance of the INTOSAI strategy in Europe, respecting INTOSAI core values and in maximising the effective use of INTOSAI initiatives and products to further develop public sector auditing in the region. EUROSAI also gives particular attention to the values of sustainability and respect for the environment.

To succeed this strategic plan needs all EUROSAI members to take an active role in its implementation. It demands a sustained commitment that is underpinned by allocation of the financial, human and material resources needed.

**The strategic plan covers the years 2011-2017**, i.e. the time span between two congresses, thus providing enough time to carry out the more complex activities and projects. As a first step Goal Teams will:

- form in accordance with the General Procedures<sup>3</sup> for EUROSAI Goal Teams;
- draft their Terms of Reference (ToR) and
- draft their operational plans for the full period of the EUROSAI strategic plan.

The implementation of the approved operational plans and the strategic plan as a whole will be evaluated at regular intervals including a mid-term review towards the end of the first Congress period in 2014. Based on this evaluation the IX EUROSAI Congress 2014 may decide to update the strategic plan for the second period 2014-2017, and to reassess and reallocate the resources in the EUROSAI budget. At the end of the six-year period, the X EUROSAI Congress 2017 will consider whether the strategic plan requires changes to reflect needs, resources and activities of EUROSAI at that time.

The remainder of the strategic plan sets out in more detail how EUROSAI intends to meet the goals and targets that the Organisation has set itself.

---

<sup>3</sup> By mandate of the Congress to be adopted by the EUROSAI Governing Board

# EUROSAI STRATEGIC PLAN 2011-2017

## OVERVIEW

### MISSION

EUROSAI is the Organisation of Supreme Audit Institutions in Europe. Its members work together in order to strengthen public sector auditing in the region; thereby contributing to the work of INTOSAI.

### VISION

EUROSAI promotes good governance, including accountability, transparency and integrity. It provides a dynamic framework for cooperation and assists its members in fulfilling their mandates in the best possible manner.

### VALUES

Independence Integrity Professionalism Credibility Inclusiveness Cooperation Innovation  
Sustainability Respect for the Environment

## STRATEGIC GOALS

- Goal 1** “Capacity Building - Facilitate the development and the strengthening of institutional capacity of EUROSAI members”
- Goal 2** “Professional Standards - Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development”
- Goal 3** “Knowledge Sharing - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners”
- Goal 4** “Governance and Communication - Manage EUROSAI in accordance with the principles of good governance and effective communication”

# STRATEGIC GOAL 1

**“Capacity Building” - Facilitate the development and the strengthening of institutional capacity of EUROSAI members**

## Background information - philosophy of Goal 1

Supreme Audit Institutions are national authorities: they operate within their respective national government system on the basis of national legislation. Simultaneously, international documents mainly in the INTOSAI framework (namely, the Lima and the Mexico Declarations) define the common idea of an SAI which includes a basic understanding of the objectives and scope of audit activities, audit types, procedures of presenting reports and implementing audit findings, relations of SAIs with parliament, government and other public authorities. Such basic ideas may help to protect the SAIs’ rights and independence, to provide them guidance and to offer general criteria for organising and managing their own activities economically, effectively and with the aim to apply best practice standards.

Building capacity of SAIs means developing skills, knowledge, structures and ways of working that make an organisation more effective, building on existing strengths and addressing gaps and weaknesses. EUROSAI can play an important role in this respect at different levels. EUROSAI provides a natural forum for SAIs seeking information on good practices of other SAIs. EUROSAI is well placed to gather, analyse and disseminate relevant information among members, and may also play a direct role in facilitating and delivering activities which will strengthen the institutional capacities of member SAIs.

## Goal 1- Implementation strategies

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

Key activities/projects	Outcomes and Performance measures
<b>1.1.1</b> Promote the use of relevant materials and information	<ul style="list-style-type: none"> <li>• Creation and promotion of the database with CB relevant information</li> <li>• Development of a warning system to identify new documents</li> </ul>
<b>1.1.2</b> Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	<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 organised by IDI for non-eligible SAIs on a cost-recovery basis</li> </ul>
	<ul style="list-style-type: none"> <li>• Capacity building strategies have</li> </ul>



<p><b>1.1.3</b> Identify examples of regional good practices in capacity building within EUROSAI</p>	<p>been identified and drafted</p> <ul style="list-style-type: none"> <li>• Paper on EUROSAI GT1’s success stories about CB</li> <li>• Dissemination to all EUROSAI members underlining the existence, functioning and usefulness of the Hungarian database on best practices</li> </ul>
<p><b>1.1.4</b> Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI</p>	<ul style="list-style-type: none"> <li>• Regular reports on interaction with CBC</li> <li>• Regular reports on PMF process and on how EUROSAI specifically can provide input into it</li> </ul>

## **1.2 Establish the operational framework for facilitating capacity building development**

<b>Key activities/projects</b>	<b>Outcomes and Performance measures</b>
<p><b>1.2.1</b> Identify capacity building needs of EUROSAI members</p>	<ul style="list-style-type: none"> <li>• Identification of needs and gaps building on existing surveys of IDI and information to GTs or bodies responsible for organising training programmes to address the needs</li> </ul>
<p><b>1.2.2</b> Identify groups of SAIs which share interest in specific aspects of capacity building</p>	<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>
<p><b>1.2.3</b> Make use of the opportunities offered by information technology</p>	<ul style="list-style-type: none"> <li>• Collect from SAIs information 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>
<p><b>1.2.4</b> Promote innovation in EUROSAI</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>

### 1.3 Facilitate and support the development of strategies for capacity building at SAI level

Key activities/projects	Outcomes and Performance measures
1.3.1 Strengthen the coordination and promotion of development cooperation	<ul style="list-style-type: none"> <li>• Collect information on training needs and ensure correct articulation with GT3, and GTs and EUROSAI bodies.</li> </ul>
1.3.2 Encourage SAIs wishing to undergo peer review	<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>

### 1.4 Take active steps to strengthen and support SAI independence

Key activities/projects	Outcomes and Performance measures
1.4.1 Encourage periodic self-assessment	<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>
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	<ul style="list-style-type: none"> <li>• Organisation of a seminar on independence in 2014</li> <li>• Dissemination of the UN General Assembly Resolution and of a specific EUROSAI Booklet</li> </ul>

## STRATEGIC GOAL 2

**“Professional Standards” - Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development**

### Background information – philosophy of Goal 2

INTOSAI has a Strategic Goal to provide an up-to-date framework of professional international standards that is relevant to the tasks and needs of all its members and stakeholders.

The INTOSAI framework contains two main groups:

- **International Standards of Supreme Audit Institutions (ISSAI)** stating the basic prerequisites for the proper functioning and professional conduct of SAIs and the fundamental principles in public sector auditing; and
- **INTOSAI Guidance on Good Governance (INTOSAI GOV)** concerning guidance to the administrative authorities, e.g. on internal controls and accounting.

The standards and guidelines produced draw on a variety of sources including available INTOSAI material and the work of standard setting bodies such as IFAC and IAASB<sup>4</sup>. The work is coordinated by the INTOSAI Professional Standards Committee (PSC).

EUROSAI seeks to promote the implementation of the ISSAI and INTOSAI GOV, as a relevant part of the capacity building process within the Organisation taking due regard of the independence of each individual EUROSAI member to determine its own approach consistent with national legislation. Taking full account of the role and responsibilities of the INTOSAI Professional Standards Committee (PSC), EUROSAI will encourage provision of these standards in all official EUROSAI languages. It will also promote their use and discussions on further refining methodologies.

EUROSAI is highly committed to ensuring that the ISSAI remain up-to-date and relevant. It will be proactive in feeding back experiences to those partner SAIs involved in standard-setting at the INTOSAI and INTOSAI’s Regional Working Groups.

---

<sup>4</sup> International Federation of Accountants (IFAC) and International Auditing and Assurance Standards Board (IAASB)

## Goal 2: Implementation strategies

### 2.1 Raise awareness of the ISSAI and INTOSAI GOV<sup>5</sup>

Key activities/projects	Outcomes and Performance measures
2.1.1 Encourage high quality translation <sup>6</sup> of the ISSAI and INTOSAI GOV into the official EUROSAI languages in which the documents are not yet available	<ul style="list-style-type: none"> <li>ISSAI<sup>7</sup> have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI</li> <li>Translated ISSAI<sup>8</sup> have been made available to EUROSAI members</li> </ul>
2.1.2 Publish articles/presentations/ expert blogs on the ISSAI framework, the INTOSAI GOV and on general and specific standards in the EUROSAI Magazine and on the EUROSAI Website	<ul style="list-style-type: none"> <li>Regular “column” in Magazine / item on Website</li> </ul>

### 2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV

Key activities/projects	Outcomes and Performance measures
2.2.1 Identify needs of EUROSAI members in implementing the ISSAI	<ul style="list-style-type: none"> <li>Needs have been identified</li> <li>A priority list of implementation needs is available</li> </ul>
2.2.2 Based on the needs stated, organise seminars and workshops designed to: <ul style="list-style-type: none"> <li>Provide advice on how to implement ISSAI and INTOSAI GOV,</li> <li>Share experience on implementation activities and lessons learned and</li> <li>Identify EUROSAI good implementation practices</li> </ul>	<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>
2.2.3 Promote the use of relevant professional materials available related to the ISSAI framework	<ul style="list-style-type: none"> <li>Materials have been disseminated</li> </ul>

<sup>5</sup> INTOSAI GOV – INTOSAI Guidelines for Good Governance.

<sup>6</sup> E.g. in line with EN-15038 European Quality Standard for Translation Services and/or ISSAI 1000, p. 91

<sup>7</sup> Except the ISA (IFAC-owned documents that are part of the Financial Audit Guidelines/ISSAI 1000-2999).

<sup>8</sup> Except the ISA (IFAC-owned documents that are part of the Financial Audit Guidelines/ISSAI 1000-2999).

## 2.3 Contribute to the further development of the ISSAI and INTOSAI GOV

Key activities/projects	Outcomes and Performance measures
<p><b>2.3.1</b> Encourage continued support for the INTOSAI PSC and its Sub-committees by</p> <ul style="list-style-type: none"> <li>• Providing information and feedback from EUROSAI (as outlined in 2.1 and 2.2 above);</li> <li>• Taking an active role within the PSC</li> </ul>	<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>
<p><b>2.3.2</b> Cooperate with external partners whose work has an impact on the ISSAI and INTOSAI GOV</p>	<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>

## **STRATEGIC GOAL 3**

**“Knowledge Sharing” - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners**

### **Background information – philosophy of Goal 3**

The mission of EUROSAI is to work together in order to strengthen public sector auditing in the region by promoting accountability including good governance, transparency and integrity. The strategic plan focuses both on combining current EUROSAI activities concerning the sharing of knowledge, information and experiences with some new activities designed to strengthen relationships with international organisations of audit professionals. The evolution of EUROSAI to an Organisation which better combines inward and outward strategies and activities is designed to accelerate the process of strengthening external audit in the region.

A key to success in this field is the openness of EUROSAI members, their willingness to share knowledge and experiences with others, and above all their wish to work together. The role of EUROSAI will be to provide a dynamic framework for cooperation and sharing of ideas and knowledge within the Organisation, in the scope of INTOSAI and in the global audit world.

EUROSAI acknowledges the role of cooperative audit initiatives as means of learning and sharing knowledge and experiences. The strategic plan also promotes cooperative initiatives to identify areas for regional or sub-regional cooperative audits responding to new challenges and to encourage EUROSAI members to take part in such activities.

EUROSAI should improve access to the results of work done by individual SAIs and both EUROSAI WGs and INTOSAI WGs as a source of reference and reliance for EUROSAI members in their own everyday work. Apart from traditional seminars and training events this may be achieved by developing advanced, more EUROSAI focussed databases drawing on and strongly linked with existing sources e.g. the INTOSAI Collaboration Tool.

### Goal 3: Implementation strategies

#### 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

Key activities/projects	Outcomes and Performance measures
<b>3.1.1</b> Establish and maintain a database of audits conducted by the EUROSAI members in different fields	<ul style="list-style-type: none"> <li>The database has been established and is maintained</li> </ul>
<b>3.1.2</b> Establish and maintain a database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks	<ul style="list-style-type: none"> <li>The database has been established and is maintained</li> </ul>
<b>3.1.3</b> Organise training events/knowledge sharing seminars to share experience and knowledge according to the needs identified within EUROSAI	<ul style="list-style-type: none"> <li>Number of training events/knowledge sharing seminars carried out within EUROSAI</li> </ul>
<b>3.1.4</b> Review, improve and maximise use of available tools (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate information on products (including data gathered under 3.1.1, 3.1.2 and 3.1.3) in line with the EUROSAI and INTOSAI communication policies (cf 4.3.2)	<ul style="list-style-type: none"> <li>Level of awareness of useable products</li> <li>Enhanced use of available tools for cooperation</li> </ul>
<b>3.1.5</b> Support EUROSAI members in using WGs and TFs developed tools to enhance their institutional or audit capacities	<ul style="list-style-type: none"> <li>Number of supporting activities</li> </ul>

#### 3.2 Enhance audit cooperation within EUROSAI

Key activities/projects	Outcomes and Performance measures
<b>3.2.1</b> Identify areas for regional or sub-regional cooperative audits responding to new challenges	<ul style="list-style-type: none"> <li>Updated list identifying areas for cooperative activities at regional and sub-regional levels</li> </ul>
<b>3.2.2</b> Encourage EUROSAI members to take part in cooperative activities, such as joint, coordinated, parallel audits	<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>
<b>3.2.3</b> Support internships and staff secondments among EUROSAI member SAIs	<ul style="list-style-type: none"> <li>Updated list of methods and tools to be used</li> </ul>

<b>3.2.4</b> Gather knowledge, identify good practices and develop guidance material to support work of EUROSAI members	<ul style="list-style-type: none"> <li>• Number of knowledge, good practice and guidance products</li> </ul>
---	--

### 3.3 Enhance cooperation within INTOSAI

Key activities/projects	Outcomes and Performance measures
<b>3.3.1</b> Cooperate with INTOSAI bodies, working groups, task forces and/or committees	<ul style="list-style-type: none"> <li>• Number of cooperation projects/activities with INTOSAI bodies, working groups, task forces and/or committees</li> </ul>
<b>3.3.2</b> Cooperate with INTOSAI Regional Working Groups (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant)	<ul style="list-style-type: none"> <li>• Number of cooperation projects/activities with INTOSAI Regional Working Groups</li> </ul>

### 3.4 Enhance cooperation with external partners

Key activities/projects	Outcomes and Performance measures
<b>3.4.1</b> Cooperate with external institutional and non-institutional partners where they are considered to have particular expertise or pursue matters useful to EUROSAI in its work	<ul style="list-style-type: none"> <li>• List of external partners in place</li> <li>• Number of cooperation activities with external partners</li> </ul>



# STRATEGIC GOAL 4

**“Governance and Communication” - Manage EUROSAI in accordance with the principles of good governance and effective communication**

## Background information – philosophy of Goal 4

A fundamental part of the strategic planning process is to assess the ability of EUROSAI to achieve the strategic goals. This includes ensuring the economy, efficiency and effectiveness of operations and operating within budget. This commitment is reflected in the Strategic Goal 4 for EUROSAI.

The following principles of good governance should guide EUROSAI’s future administrative and organisational development:

1. an appropriate distinction between functions, including policy setting, implementation, operational and financial planning and delivery, monitoring and reporting,
2. a clear definition of the roles and responsibilities of individual EUROSAI bodies and the relations between them in order to avoid gaps, overlaps and duplications,
3. active participation in implementing the strategic plan of the widest possible number of EUROSAI members,
4. an effective decision making process ensuring both timeliness and broad-based support of key decisions by EUROSAI membership,
5. clear principles for financial support from the EUROSAI budget,
6. allocation of sufficient human, financial and material resources by EUROSAI members,
7. an effective and efficient information flow within the Organisation, between the Organisation and its stakeholders and with INTOSAI and its Regional Working Groups,
8. sustainability and respect for the environment.

Goal 4 differs in substance and nature from the other strategic goals. Whereas goals 1, 2, and 3 apply to specific areas of EUROSAI’s operations, Goal 4 is intended to create a network to align EUROSAI’s organisation and operations in their entirety with these goals in the best possible manner, and to provide coordinated support to the Governing Board in the areas of management, training and reporting.

**Goal 4: Implementation strategies**

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

The organisational model of EUROSAI has been adapted to enable the Organisation to implement the strategic plan (see the Appendix). The structure and functions of EUROSAI’s bodies as defined in the EUROSAI statutes remain unchanged. To achieve the four goals of the strategic plan, four respective teams have been established: for Goal 1 – Capacity Building Team, for Goal 2 – Professional Standards Team, for Goal 3 – Knowledge Sharing Team and for Goal 4 – Governance and Communication Team. The teams under Goals 1, 2 and 3 are chaired each by an SAI appointed by the Governing Board upon the mandate given by the Congress, while the team under Goal 4 is chaired by the current EUROSAI Presidency. The term of office of the team chairs for Goals 1, 2 and 3 is three years, in correspondence with the period of congresses.

Team Chairs are responsible for achieving each respective goal. Reports on each team’s work are submitted to the Governing Board and to the Congress.

The Team under Goal 4 will be composed of:

- a representative of the current EUROSAI Presidency (ex officio), team chair,
- a representative of the outgoing EUROSAI Presidency (ex officio),
- a representative of the incoming EUROSAI Presidency (ex officio),
- a representative of the Secretariat (ex officio).
- the team chairs for the other three goals.

Proposals for and conduct of training events will be the responsibility of the Teams under Goals 1, 2 and 3, within the scope of their technical competence, and coordinated by the Team under Goal 4. Working Groups will operate under Goal 3 and their chairs will become part of the team responsible for this goal.

<b>Key activities/projects</b>	<b>Outcomes and Performance measures</b>
<b>4.1.1.</b> Agree on planning and reporting requirements and contents to provide a sound basis for activities 4.1.2. – 4.1.7.	<ul style="list-style-type: none"> <li>• Requirements have been defined and are complied with</li> </ul>
<b>4.1.2.</b> Liaise with Goal Teams in agreeing ToR and operational plans and their updates	<ul style="list-style-type: none"> <li>• Agreement has been reached</li> </ul>
<b>4.1.3.</b> Analyse reports for Goals 1, 2, 3, 4, and: <ul style="list-style-type: none"> <li>• Identify progress on agreed key activities;</li> <li>• Develop proposals to address any gaps or issues identified above for consideration by the Goal Team chairs (e.g. reprioritise activities, rationalise/reduce number of intended outputs/products);</li> <li>• Provide a progress report to Governing Board on the status of the overall strategy (cf. 4.2.1 for evaluation</li> </ul>	<ul style="list-style-type: none"> <li>• Material conclusions have been drawn from analysis of reports</li> </ul>

activities)	
<p><b>4.1.4.</b> Identify value and benefits of interaction within INTOSAI, including with its Regional Working Groups, by:</p> <ul style="list-style-type: none"> <li>• Extracting examples from Goal Team reports</li> <li>• Analysing and highlighting the benefits to EUROSAI from these interactions (e.g. added value from broader based knowledge sharing, building on best practice cases to enhance EUROSAI effectiveness and reduce potential duplication of work) (cf. 4.3.5 )</li> <li>• Promoting and supporting the cooperation when needed</li> </ul>	<ul style="list-style-type: none"> <li>• Value and benefits have been identified and reported to the GB</li> <li>• Support and/or recommendations are given</li> </ul>
<p><b>4.1.5.</b> Support the Governing Board in promoting and developing cooperation with external partners</p>	<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>
<p><b>4.1.6.</b> In the area of training:</p> <ul style="list-style-type: none"> <li>• Collect information on EUROSAI training events/seminars proposed;</li> <li>• Review financial applications and prepare a prioritised submission for Governing Board approval for training events requiring EUROSAI funding;</li> <li>• Provide advice to hosts of training events on how to run an event;</li> <li>• Facilitate and ensure feedback on training events is provided by the hosts of training events across EUROSAI</li> </ul>	<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>
<p><b>4.1.7.</b> Identify and address systemic (horizontal) issues by:</p> <ul style="list-style-type: none"> <li>• Establishing a mechanism to capture systemic or recurring patterns/issues impacting effective delivery of EUROSAI strategic plan;</li> <li>• Developing an integrated response to the issues identified which enhances and safeguards achievement of EUROSAI vision and goals</li> </ul>	<ul style="list-style-type: none"> <li>• Timely and appropriate implementation of the strategic plan</li> <li>• Regular reporting to the GB on the issues addressed</li> </ul>

## 4.2 Strengthen EUROSAI's capacity to achieve its strategic goals

Key activities/projects	Outcomes and Performance measures
<p><b>4.2.1</b> Evaluate the achievements of the strategic goals in line with the needs, resources and relevant activities of the Organisation and make proposals for improvement and modification as needed (cf. 4.1.3)</p>	<ul style="list-style-type: none"> <li>• Operational plans and operational plans updates for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board</li> </ul>

	<ul style="list-style-type: none"> <li>• Periodic reports are presented by the teams to the Governing Board</li> </ul>
<b>4.2.2</b> Coordinate the preparation of the new EUROSAI strategy for 2017 onwards	<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>
<b>4.2.3</b> Strengthen EUROSAI's financial situation in accordance with the requirements set for achieving the strategic goals (secretariat, communication, training, etc.) and explore new financial resources, as needed e.g. for capacity building with INTOSAI Donor Steering Committee	<ul style="list-style-type: none"> <li>• New financial resources have been identified</li> </ul>
<b>4.2.4</b> Develop workable EUROSAI practices and criteria for events and project management	<ul style="list-style-type: none"> <li>• Practices and criteria identified and promoted</li> </ul>
<b>4.2.5</b> Support the EUROSAI Secretariat resourcing, notably by setting up procedures and co-financing of staff secondments from EUROSAI Member SAIs and exploring other possible measures	<ul style="list-style-type: none"> <li>• Report of the Secretary General to the Governing Board</li> </ul>

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

<b>Key activities/projects</b>	<b>Outcomes and Performance measures</b>
<b>4.3.1</b> Define and assess various communication mechanisms and tools currently used within the EUROSAI/INTOSAI community	<ul style="list-style-type: none"> <li>• The member SAIs' satisfaction level has been identified</li> <li>• Report to the Governing Board on the identification and assessment carried out</li> </ul>
<b>4.3.2</b> Develop and put into place a EUROSAI internal and external communication framework, taking into account innovative communication tools, the recognition of EUROSAI, as well as the INTOSAI Communication Strategy	<ul style="list-style-type: none"> <li>• A global internal and external communication framework for EUROSAI has been adopted by the 2014 Congress</li> </ul>
<b>4.3.3</b> Evaluate and update EUROSAI related Websites as a source of information for encouraging communication internally and externally and at various levels (e.g. reports of member SAIs, results of WGs, EUROSAI Magazine, other relevant information from INTOSAI and its Regional Working Groups)	<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>

<p><b>4.3.4</b> Promote the use of EUROSAI or EUROSAI related publications, websites and communication platforms as communication channels to share knowledge and experience, in articulation with GT3 (see activity 3.1.5)</p>	<ul style="list-style-type: none"> <li>• Report to the GB on the promotion initiatives taken</li> </ul>
<p><b>4.3.5</b> Based on the reports prepared under 4.1.4 identify potential for reverse-benefit to wider SAI communities (i.e. where EUROSAI can take a lead and where EUROSAI products and activities can be promoted within INTOSAI or in other forms, such as executive summaries of EUROSAI documents for the INTOSAI Website)</p>	<ul style="list-style-type: none"> <li>• Report with listed contacts and activities (proposed)</li> </ul>
<p><b>4.3.6</b> Encourage the organisation of EUROSAI events in a sustainable way, including the promotion of online tools/internet conference tools</p>	<ul style="list-style-type: none"> <li>• Guidance on how to organise events in a sustainable way proposed</li> <li>• Internet conference tool available for EUROSAI</li> <li>• Report on the extent to which the tools are considered and applied presented to the GB</li> </ul>