
EUROSAI Strategic Plan 2011-2017

Overall Progress report
to GB
for the period
2011-2012

May 2012

Goal Team Chair

Portugal

Goal Team Members:

Czech Republic, *Chair of Goal Team 3*

France, *Chair of Goal Team 1*

Germany, *Chair of Goal Team 2*

Netherlands, *Outcoming EUROSAI Presidency*

Poland, *Outgoing EUROSAI Presidency*

Spain, *EUROSAI Secretariat*

Invited Experts:

Denmark

United Kingdom

INTOSAI Planning Director

INTOSAI Secretariat

Date of approval by Goal Team: 09-05-2012

Date of submission/circularisation: 09-05-2012

a. Main activities developed

- The first year of the implementation of the EUROSAI Strategic Plan 2011-2017 was mainly dedicated to the setting up and structuring of Goal Teams and to the planning of their activities. Goal Teams are now completely organised and they have completed their Terms of Reference and Operational Plans.
- These Operational Plans include the necessary tasks to develop all the key activities of the Strategic Plan, complying with it and showing that the Goal Teams are actually aligned with the goals of the organisation.
- The planning phase allowed us to identify important cross cutting issues that are critical for the success of the Strategic Plan implementation, such as training, funding, surveys, cooperation or website. These are mentioned below.
- Some overlapping risks both in tasks and working methods were detected and dealt with, by removing redundant tasks, assigning specific coordination responsibilities to Goal Team 4 task groups (as was the case of surveys) or by recommending to Goal Teams to coordinate some specific activities with others.
- Goal Teams are now conscious of those risks and are aware and organised to coordinate their efforts to avoid overlaps and to operate jointly where complementary or hinged activities exist among them.
- The teams have also organised themselves in order to implement the Operational Plans. One must highlight that all 4 Operational Plans assigned completely and very clearly the responsibilities for developing tasks and activities. Responsible SAIs and Task Groups are indicated for all of them. This is a very important key factor for a successful implementation, because even if tasks are not yet detailed, it is clear who is accountable for them.
- Besides the organisation of teams and the planning of activities, some concrete results have already been achieved in this first year. A planning and reporting framework is in place and some operational activities have been completed, such as the redesign of the EUROSAI website and the survey on the implementation of ISSAIs.
- Many concrete activities to achieve the Strategic Plan defined outcomes will mainly be developed from now on.

- But one must stress that EUROSAI had already a lot of cooperative activities going on, carried out by the EUROSAI Governing Board, Secretariat, Working Groups, Task Forces and Committees. These activities relate mainly to knowledge sharing and cooperation, and are already fulfilling many of the expected outcomes to achieve Goal 3 of EUROSAI.

b. Implementation of GT's Operational Plans

% of tasks executed as planned	For the reporting period 99 % of tasks planned by the Goal Teams were executed as planned.
% of tasks modified or cancelled	n.a.
Main reasons for deviations	Only 1% of tasks were not executed as envisaged. These tasks were not executed as planned because they depend on the launching of the new EUROSAI website or because they were found to have less priority than others.

c. Overall status of the implementation of the SP

As table in Annex (*overall assessment of the results achieved*) confirms:

Results already achieved	<ul style="list-style-type: none"> • In several strategies, Goal Teams have already achieved some results towards the ones defined in the Strategic Plan (namely 1.1, 1.3, 2.1, 2.2, 2.3, 3.1, 3.3, 4.1, 4.2 and 4.3) • There are a significant number of already achieved results in the implementation strategies of Goal 3 (Knowledge Sharing), many of them performed by the GB, the Secretariat, the Working Groups, Task Forces and Committees (3.1, 3.2 and 3.3)
Started but with no results yet	<ul style="list-style-type: none"> • In other cases activities have already begun, although respective relevant results are only expected to be produced later (such as 2.1, 2.2, 3.1, 3.3, 3.4 or 4.3)
Not to be started yet	<ul style="list-style-type: none"> • Some implementation strategies of the EUROSAI Strategic Plan have not started yet to be implemented, since activities were not scheduled for this period (such as 1.2, 1.4, 3.4 and most part of 1.1, 1.3 and 3.2)

d. Evaluation of cross-cutting issues

Cross-cutting issues	
1. Training	<p>So far, 3 training events are planned for 2012, and no overlaps were detected. Training gaps will be analysed on the basis of the planned needs assessments.</p> <p>GT4 Task Group 3 (training issues)¹ will reflect on how to improve coordination in this subject, namely by clarifying the areas where training will be developed by the several Goal Teams, Working Groups and Task Forces.</p>
2. Surveys	<p>Due to the significant number of surveys planned by Goal Teams, it was agreed that GT4 Task Group 2 (liaison and good practices)² ensures coordination of GT's surveys, checking for potential overlaps, keeping an updated list of planned surveys and of survey results and adopting any other initiatives deemed necessary.</p>
3. Funding from the EUROSAI Budget	<p>GTs Operational Plans have identified 2 activities that need funding. Goal Teams have forwarded GT4 2 requests of funding from the EUROSAI budget (on a total of 45.168 €).</p> <p>Analysis and recommendation are provided in a separate document. Conclusion was drawn that EUROSAI financial rules must be collected in a single document and need to be revised in order to adapt them to the new EUROSAI framework. GT4 Task Group 4 will deal with all funding issues and will prepare a draft of such a document for future consideration of the GB.</p>
4. External funding	<p>Coordination with the INTOSAI-Donor SC is being conducted, in order to enhance the support to European developing countries SAIs and to initiatives related to them.</p>
5. EUROSAI website	<p>The website was considered as a key issue for all Goal Teams and was given priority by GT4.</p> <p>The content of the current website was updated and improved, in order to adapt it to the Strategic Plan.</p> <p>A mock up of a new EUROSAI website has been completed and is ready to be endorsed by the GB.</p> <p>A discussion and a decision on a collaboration platform are to be undertaken in the next period.</p>
6. Interaction with INTOSAI groups	<p>Interactions are in place with INTOSAI Planning Director, INTOSAI Secretariat, CBC, PSC, IDI and INTOSAI- Donor SC, through the Secretariat and through members and invited experts in Goal Teams.</p> <p>As regards cooperation with other INTOSAI Regional Organisations, EUROSAI has, so far, signed cooperation agreements with OLACEFS, ARABOSAI and ASOSAI .These agreements include statements for the development of practical cooperation activities.</p> <p>WGs and TFs also have interactions with correlative groups of INTOSAI, AFROSAI and ARABOSAI.</p>

¹ See GT4 Operational Plan, where the several Task Groups set up within GT4 and their respective tasks are identified.

² Idem.

Cross-cutting issues	
	GTs 3 and 4 will reflect on how to enhance all this cooperation and make proposals for all GTs to include activities that foster interaction.
7. Reinforcement of cooperation with other organisations or partners	EUROSAI has signed a cooperation agreement with ECIIA. ³ GT2 will be the liaison with this organisation to foster concrete cooperation in the professional standards scope. Working Groups have informal cooperation with other bodies. We should reflect on whether EUROSAI should formalise agreements with them. GT3 will suggest new forms of cooperation.
8. Publications	Articles about EUROSAI Strategic Plan and all GTs kickoff meetings have been published in the EUROSAI Newsletters numbers 50/2011, 51/2011 and 52/2012 and in the EUROSAI Magazine number 17/2011. Specific sections of the new website are planned for ISSAIs and databases. Articles about EUROSAI are planned to be published in the internet.
9. Sustainability	Sustainability initiatives should implement one of the EUROSAI core values. They are not covered enough in GTs Operational Plans. GT4 Task Group 5 has a specific activity to enhance that and the future GTs OPs updates should pay some attention to it.

e. Outlook

- For the following period, some major cross cutting projects are to be developed, namely:
 - The implementation of the new website
 - The decision on collaboration tools to be used
 - A communication policy to be adopted
 - The review of the EUROSAI financial rules

³ European Confederation of Institutes of Internal Auditing.

f. Decisions required

- Following the work of Goal Teams in this first year of implementation of the Strategic Plan, several documents are submitted to the Governing Board for approval:
 - Goal Teams 1, 2, 3 and 4 Terms of Reference (ToR)
 - Goal Teams 1, 2, 3 and 4 Operational Plans (OP)
 - EUROSAI Planning, Monitoring and Reporting Requirements (PMRR)
 - Final mock up containing the key features of the new EUROSAI website and the Content Management System (CMS) to manage it
 - The funding requests for some of the planned activities (website and a training event)

ANNEX TO THE OVERALL PROGRESS REPORT

Overall assessment of the results achieved (until May 2012)

Strategic Goal	Implementation Strategy	Key Activities	Strategic Plan Outcomes and Performance measures	Developed Actions	Main results already achieved
1- CAPACITY BUILDING Facilitate the development and the strengthening of institutional capacity of EUROSAT members.	1.1.- Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	1.1.1.	<ul style="list-style-type: none"> • The baseline has been defined • A database of materials has been developed • Statistical data on downloading files from the database is available 		
		1.1.2.	<ul style="list-style-type: none"> • The EUROSAT liaison to INTOSAT-Donor Steering Committee has been appointed 		<ul style="list-style-type: none"> • The EUROSAT liaison to INTOSAT Donors SC is the EUROSAT Secretariat; mutual cooperation is already taking place
		1.1.3.	<ul style="list-style-type: none"> • Information has been forwarded to INTOSAT • Number of best practices examples 		
		1.1.4.	<ul style="list-style-type: none"> • Feedback has been provided. 		
	1.2. Establish the operational framework for facilitating capacity building development	1.2.1.	<ul style="list-style-type: none"> • Priority list of capacity building needs is in place 		
		1.2.2.	<ul style="list-style-type: none"> • Groups and shared interests have been identified. • 		
		1.2.3.	<ul style="list-style-type: none"> • The EUROSAT Website has been redesigned to facilitate blogs, etc. • Feedback has been provided to the INTOSAT Task Force on Communication. 		
		1.2.4.	<ul style="list-style-type: none"> • Innovative initiatives have been launched/actions have been taken. • The regulation of the award has been developed and adopted by the Governing Board. 		

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			<ul style="list-style-type: none"> The first edition of the innovation award has been announced. First-ever prize awarded. 		
	1.3 - Facilitate and support the development of strategies for capacity building at SAI level	1.3.1	<ul style="list-style-type: none"> Information has been collected and analysed and recommendations have been made. 		
		1.3.2.	<ul style="list-style-type: none"> Capacity building strategies have been identified and implemented 		
		1.3.3.	<ul style="list-style-type: none"> Specific training programmes have been developed meeting identified needs and priorities, and a training catalogue is available 		
		1.3.4.	<ul style="list-style-type: none"> The INTOSAI Peer Review Framework has been disseminated and feedback on the number of times is used and the experience provided to INTOSAI CBC 		<ul style="list-style-type: none"> Peer review guide of INTOSAI has been disseminated to all EUROSAI members
	1.4. Take active steps to strengthen and support SAI independence	1.4.1.	<ul style="list-style-type: none"> Number of self-assessments carried out by SAIs 		
1.4.2.		<ul style="list-style-type: none"> Number of relevant activities carried out 		<ul style="list-style-type: none"> INTOSAI/EUROSAI have written to all SAIs urging them to contact their Governments and Parliaments to be aware of UN resolution 	
2- PROFESSIONAL STANDARDS 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 Guidelines for Good Governance	2.1.1	<ul style="list-style-type: none"> ISSAI have been translated into the official EUROSAI languages as soon as possible after the approval of the INCOSAI Translated ISSAI have been made available to EUROSAI members 	<ul style="list-style-type: none"> Some ISSAIs in the process of translation into Russian Contact with IFAC on translation of ISA into Russian has been established Survey on translation into other national languages has been launched 	<ul style="list-style-type: none"> 50 ISSAI already translated
		2.1.2	<ul style="list-style-type: none"> Regular "column" in Magazine / item on Website 	<ul style="list-style-type: none"> Website is being reviewed 	<ul style="list-style-type: none"> Article on kick-off of GT 2 in EUROSAI magazine
		2.1.3	<ul style="list-style-type: none"> Number of awareness raising seminars / percentage of EUROSAI members participating (> 50%) 	<ul style="list-style-type: none"> Survey launched on obstacles / problems with ISSAI implementation and on needs assessment for seminars 	

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	2.2 - Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	2.2.1.	<ul style="list-style-type: none"> Needs of EUROSAI members in implementing the ISSAI have been identified A priority list of implementation needs is available 	<ul style="list-style-type: none"> Survey launched on implementation status/obstacles/need for support Information stocktaking of ISSAI implementation projects being collected 	
		2.2.2.	<ul style="list-style-type: none"> Number of seminars/ percentage of EUROSAI members participating in seminars (> 50%) Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance 	<ul style="list-style-type: none"> SAI of Hungary has offered to host a seminar (as from 2013/still to be confirmed) 	
		2.2.3.	<ul style="list-style-type: none"> Relevant professional materials related to the ISSAI framework have been disseminated 		
	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"> Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC Adequate level of EUROSAI participation in PSC activities 	<ul style="list-style-type: none"> GT2 survey invited EUROSAI members to contribute with ideas, comments and success stories 	<ul style="list-style-type: none"> Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI
3- KNOWLEDGE SHARING 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	3.1.1.	<ul style="list-style-type: none"> A database of audits conducted by the EUROSAI members in different fields has been established and is maintained 	<ul style="list-style-type: none"> A list of questions concerning the database is being developed, existing databases are being identified 	<ul style="list-style-type: none"> ITWG published IT related audit reports in its webpage TFAFCD maintains a database of audit reports WGEA maintains a database of environmental audits
		3.1.2.	<ul style="list-style-type: none"> A database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks has been established and is maintained 	<ul style="list-style-type: none"> A list of questions concerning the database is being developed, existing databases and products are being identified 	
		3.1.3.	<ul style="list-style-type: none"> Number of training events/knowledge sharing seminars carried out within EUROSAI 	<ul style="list-style-type: none"> Seminar on “Application of software tools in Audits” under preparation (Cz Rep) 	<ul style="list-style-type: none"> WGEA seminar on <i>Best Practice in Environmental Auditing</i>, Oct 2011 (Sw) WGEA annual meeting, Oct 2011 (Sw) WGEA seminar on <i>Sustainable Fisheries and Forest Management</i>, May 2012 (Nor) TFAFCD, meeting, Mar 2012(Pol) OECD/SIGMA seminar on <i>Achieving Audit Quality</i>, April 2012 (Cz Rep)

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		3.1.4.	<ul style="list-style-type: none"> Level of awareness of useable products (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate Enhanced use of available tools for cooperation 	<ul style="list-style-type: none"> Design of the new EUROSAI Website includes tools meant to improve dissemination of products and cooperative work 	<ul style="list-style-type: none"> TFA&E, meeting, May 2012 (Pt) The EUROSAI website and the EUROSAI WGs/TFs websites contain information on useable products EUROSAI publications (Magazine/Newsletters) are used for providing information and raising awareness on EUROSAI activities and useable products
	3.2. Enhance audit cooperation within EUROSAI	3.2.1.	<ul style="list-style-type: none"> Updated list identifying areas for cooperative activities at regional and sub-regional levels 		
		3.2.2.	<ul style="list-style-type: none"> Updated list of SAls requesting or volunteering for cooperative activities Number of cooperative audits within EUROSAI 		<ul style="list-style-type: none"> 2 coordinated audits are being performed (WGEA and TFAFCD)
		3.2.3.	<ul style="list-style-type: none"> Number of EUROSAI members who have organized internships or staff secondments 		
	3.3. Enhance cooperation within INTOSAI	3.3.1.	<ul style="list-style-type: none"> Number of cooperation projects/ activities carried out with INTOSAI and its Regional Working Groups and bodies 	<ul style="list-style-type: none"> Joint Conference with OLACEFS in September 2012 under preparation Further areas for cooperation are being identified New partnerships with INTOSAI Regional Working Groups are being considered 	<ul style="list-style-type: none"> Ongoing cooperation EUROSAI-INTOSAI Donors EUROSAI WG/TF are liaising with correlative INTOSAI Groups Joint Conference with ASOSAI in Sept 2011 MoU signed with ASOSAI ITWG conducted activities with ARABOSAI and AFROSAI WGEA cooperated with ASOSAI
	3.4. Enhance cooperation with external partners	3.4.1.	<ul style="list-style-type: none"> Priority list of potential institutional partners indicating possible forms and scope of cooperation is in place Number of partnerships with external institutions 	<ul style="list-style-type: none"> Areas for developing cooperation with ECIIA under discussion 	
		3.4.2.	<ul style="list-style-type: none"> List of potential non-institutional partners is in place 		

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			<ul style="list-style-type: none"> Number of partnerships with external non-institutions 		
4- GOVERNANCE AND COMMUNICATION Manage EUROSAl in accordance with the principles of good governance and effective communication.	4.1 - Ensure that EUROSAl has an organisational structure that best supports the achievement of the strategic goals	4.1.1.	<ul style="list-style-type: none"> Planning and reporting requirements have been defined and are complied with 		<ul style="list-style-type: none"> Guidance for reporting was issued Requirements were drafted, circulated and complied in the OP and 1st reports
		4.1.2.	<ul style="list-style-type: none"> Agreement has been reached with Goal Teams on ToR and OPs 		<ul style="list-style-type: none"> Guidance and support for GTs' OP and ToR was provided; agreement was reached on final drafts
		4.1.3.	<ul style="list-style-type: none"> 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 		<ul style="list-style-type: none"> Analysis of plans and reports was done and issues were identified 1st overall progress report provided to GB
		4.1.4.	<ul style="list-style-type: none"> Value and benefits of interaction within INTOSAl have been identified 		<ul style="list-style-type: none"> Concrete opportunities and benefits have been identified regarding the interaction with the INTOSAl Secretariat, the INTOSAl Donor SC, the PSC and its Subcommittees, the CBC, IDI and some WGs
		4.1.5.	In the area of training: <ul style="list-style-type: none"> Timely submission of recommended applications to the Governing Board The Governing Board is provided with periodic summary reports of events carried out and proposed 	<ul style="list-style-type: none"> Information about training events from GTs, WGs/TFs was collected 	<ul style="list-style-type: none"> Financial applications requiring EUROSAl funding reviewed and submitted to GB for approval
		4.1.6.	<ul style="list-style-type: none"> Timely and appropriate implementation of the strategic plan (identify and address horizontal issues) 		<ul style="list-style-type: none"> Cross cutting issues were identified and addressed: <ul style="list-style-type: none"> Website under review Coordination of GT1-4's surveys EUROSAl financial rules to be reviewed External cooperation activities discussed and coordinated Training and sustainability issues to be dealt with by GT4 task groups.
	4.2 - Strengthen EUROSAl's	4.2.1.	<ul style="list-style-type: none"> Operational plans for achieving the strategic 		<ul style="list-style-type: none"> PMRR were completed

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	capacity to achieve its strategic goals	4.2.1.	goals have been developed by the individual teams and approved by the Governing Board <ul style="list-style-type: none"> • Periodic reports are presented by the teams to the Governing Board 		<ul style="list-style-type: none"> • All Goal Teams completed OPs and reports to GB • Analysis of plans and reports has been carried out and recommendations were made
		4.2.2.	<ul style="list-style-type: none"> • New financial resources have been identified 	<ul style="list-style-type: none"> • Review of funding principles and procedures has been initiated • Funding needs in analysis • Liaison with EUROSAL Secretariat and INTOSAI-Donor SC has been maintained 	
		4.2.3.	<ul style="list-style-type: none"> • Set of good practices has been approved by the Governing Board and disseminated among SAls 		
		4.2.4.	<ul style="list-style-type: none"> • Report of the Secretary General to the Governing Board and rules are in place 		
	4.3 - Fostering effective internal and external communication to promote the accomplishment of EUROSAL's strategic goals	4.3.1	<ul style="list-style-type: none"> • The member SAls' satisfaction level with communication mechanisms and tools currently used has been identified • Report to the Governing Board on the identification and assessment carried out 		<ul style="list-style-type: none"> • Task group has made the assessment • Report was prepared
		4.3.2.	<ul style="list-style-type: none"> • A global internal and external communication policy for EUROSAL has been adopted by the 2014 Congress 	<ul style="list-style-type: none"> • Main assumptions of EUROSAL communication policy were developed 	
		4.3.3.	<ul style="list-style-type: none"> • Progress report on implementing a global internal and external communication policy for EUROSAL available 		
		4.3.4.	<ul style="list-style-type: none"> • Number of SAls using EUROSAL publications and the website as communication channels 	<ul style="list-style-type: none"> • A survey was conducted, changes and updates were introduced in the website, a mock up to completely review the website was completed and submitted to the GB, with a new content management concept 	<ul style="list-style-type: none"> • Friendlier design given to the EUROSAL Magazine • Relevant number of EUROSAL members and bodies contributed to the Magazine in 2012. • More visibility given to the EUROSAL Magazine in the EUROSAL website • The EUROSAL Newsletters have been used as a vehicle for permanently updating on the progress of the

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					implementation of the ESP, promoting its distribution among the EUROSAI members and making it available on the EUROSAI website
		4.3.5.	<ul style="list-style-type: none"> Report with listed contacts and activities (proposed) 		
		4.3.6.	<ul style="list-style-type: none"> The extent to which the tools are considered and applied has been identified 		