

### Terms of Reference for the EUROSAI Project Group on “Follow-up of the implementation of audit recommendations”

#### 1. General provisions

##### 1.1 Name of the Project Group:

Follow-up of the implementation of audit recommendations

##### 1.2 Background and objective of the Project Group:

Mapping and structuring various systems of follow-up of implementation of audit recommendations within EUROSAI members, including self-evaluation of follow-up systems by EUROSAI members

##### 1.3 Link with EUROSAI Strategic Plan

###### 1.3.1. Strategic Goal / portfolio to which is linked:

SG 1 (1.3 ‘to facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners’)

###### 1.3.2. No duplication or overlaps with other activities of the EUROSAI Strategic Plan

#### 2. Structural provisions

##### 2.1 Lead SAI(s):

SAI Belgium

##### 2.2 Contact person(s):

Steven Bernagie, senior auditor supervisor ([bernagies@ccrek.be](mailto:bernagies@ccrek.be); (0032)2 551 85 76 )

##### 2.3 Participants:

Project core group to be assembled (minimum 2 other SAIs)

#### 3. Technical and procedural provisions

##### 3.1 Intended Results:

Best practices guide; possibly workshop during EUROSAI congress 2020

##### 3.2 Benefits to EUROSAI Membership:

Best practices guide shows various existing follow-up systems within EUROSAI members, including their effectiveness and efficiency.

##### 3.3 Duration & Key Milestones:

Assembling project core group & drafting project charter: 31/12/2018

Project end: mid 2020 (EUROSAI congress 2020 Prague)

### **3.4 Working Methods:**

Survey to be sent to EUROSAI members (questions about used methods of follow-up implementation of recommendations, questions about (self-)evaluation of follow-up methods)

### **3.5 Necessary Resources:**

- **Financial:** possibly costs related to project kick-off meeting
- **Other:** working hours dedicated to project by project lead (SAI Belgium), core group (minimum 2 other SAIs) and survey respondents (EUROSAI membership)
- **Request to EUROSAI:** not planned

### **3.6. Reference documents and materials:**

Attached slides of presentation at EUROSAI SG1 meeting Tirana October 30-31

## **4. Accountability provisions**

Reporting to SG1 Co-Chairs and to SG1 plenary meeting 2019