

EUROSAI

GOAL TEAM 1: CAPACITY BUILDING

EUROSAI Strategic Plan 2011-2017

GOAL TEAM 1

3rd report to Governing Board

Final
March 2015

Reporting period:

2014-2015

I. Executive summary

Strategic Goal (1)

CAPACITY BUILDING: Facilitate the development and the strengthening of institutional capacity of EUROSAI members

Main results achieved (2)

- SAI of Hungary took over the chairmanship from SAI of France during the IXth Congress (The Hague, 16-19 June 2014)
- SAI of the Netherlands joined GT1 as new EUROSAI presidency
- SAI of Turkey (upcoming EUROSAI presidency) joined GT1 as member
- Terms of Reference were modified due to the above mentioned change
- Operational plan reviewed by exchange of emails between chair and responsible SAIs and agreed in the 7TH GT1 meeting: some tasks were modified, some new tasks were added (Audits of municipalities, integrity-based self-assessment tools, "Delivering the message", Open data - see more details in chapter 6 and chapter 8)
- GT1 Chair (SAI of Hungary) attended the INTOSAI Capacity Building committee (CBC) meeting in Peru, in September 2014, on behalf of EUROSAI. The 7 INTOSAI Regions presented their regional profile and participated in building a Joint CBC Work Plan 2014-2016 that contains strong partnership with the Regions.
- EUROSAI Secretariat extended one of the two invitations received from IDI to the EUROSAI to GT1 Chair. Both representatives, from the Secretariat and GT1 Chair, attended the IDI Planning & Prioritisation Meeting with INTOSAI Regions in December 2014 in Oslo.
- First meeting after the takeover the chairmanship held on 19-20 February, 2015 in Budapest, Hungary.

Main issues to consider, decide or follow-up (3)

- Expand our knowledge of the international activity of the SAIs for dissemination
- Focus on good practices relating to dissemination of international activities within a SAI in order to maximize cross-fertilization
- Participation on IDI CB programmes of interest to our members (on cost recovery basis).

Decision required from the GB (4)

- none

II. Progress report

Attached in table format.

Implementation Strategy n.º 1 (5): 1.1 Establish the conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building

Results already achieved:

- Identify relevant information available on the websites (finalised in 2013) (Task 1)¹
- Keeping touch with IDI and INTOSAI Donors to identify financing possibilities (Task 3) (permanent watch; to be continued)
- Promote the knowledge of IDI tools on Capacity development (Task 5) (permanent watch; to be continued)
- Good practices of capacity building identified, booklet is published (Task 6)
- Informing the EUROSAI members about the EUROSAI Electronic Good Practice Database on Audit Quality (Task 7) (about the utilisation of the database to be continued)
- Defining a scheme on the strategic articulation between CB success factors (Task 8)
- Monitoring the development of the SAI PMF (Task 9)
- Sweden, UK and France attended the (INTOSAI CBC) SAI Supply side seminar in 2012 (Task 11)

Main expected results for the future:

- Permanent watch and updating of the database about relevant information in connection with Task 1 (Task 2)
- Support eligible SAIs (Task 4)
- Establish cooperation with EUROSAI regions (Task 10)
- Permanent liaison with IDI, CBC activities (Task 12)
- See above mentioned tasks indicated as permanent watch (Task 3, 5) or to be continued (Tasks 7)

Implementation Strategy n.º 2 (6): 1.2 Establish the operational framework for facilitating capacity building development

Results already achieved:

- Identify e-learning modules within SAIs, IDI and other partners (Task 15) (completed for GT1 members and to be continued for EUROSAI community)
- Transmitting ideas on new website design to GT4 (Task 16) (permanent watch to be continued)
- Uploading GT1 information to EUROSAI website (Task 17) (permanent watch to be continued)
- 2 volumes of innovation booklets were published (Task 18) (preparation of Volume 3 is under progress)

Main expected results for the future:

¹ According to the Operational plan.

- Identify the possible needs and gaps regarding capacity and professional developments needs within EUROSAI (Task 13 & 14)
- Introduction of good examples of innovative approaches (related to municipality audit) (Task 19) (NEWLY ADDED TASK)
- See above mentioned tasks indicated as permanent watch (Task 16, 17, 18) or to be continued (Task 15)

Implementation Strategy n.º 3 (7): 1.3 Facilitate and support the development of strategies for capacity building at SAI level

Results already achieved:

- Ensure a correct articulation with GT3 works on training needs (e.g. GT3 is invited to make a presentation in GT1's meetings) (Task 20)
- Disseminate the peer review guide of INTOSAI (Task 21)

Main expected results for the future:

- Be more actively involved in CBC-SC3 to provide input and feedback (Task 22)

Implementation Strategy n.º 4 (8): 1.4 Take active steps to strengthen and support SAI independence

Results already achieved:

- Survey conducted on independence of SAIs (Task 23)
- Workshop on value and benefits of different independence models within EUROSAI community (Task 27)

Deleted task:

- Actions to provide experience on the SAI PMF pilots (Task 24) – merged into task 25

Main expected results for the future:

- Promote the use of SAI PMF pilots, ethical and other integrity based self assessment tools (Task 25) – NEWLY ADDED TASK
- Encourage dissemination/implementation of the EUROSAI statement of Independence of SAIs, the UN General Assembly Resolution of 2011 as well as of 2014 (Task 26)
- Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in 'delivering their message' (Task 28) – NEWLY ADDED TASK
- Ensure the raising awareness on relevance, role and opportunities and needs of SAIs, as well as practical help on how to proceed with open data (Task 29) – NEWLY ADDED TASK

III. Cross cutting information:

Training events (9):

In the reporting period: none

Surveys (10):

- In the reporting period: none

Funding from the EUROSAI Budget (11):

- In the reporting period: none

External funding (12):

- In the reporting period: none

Use of the EUROSAI website (13):

- Information on GT1 for the EUROSAI website provided
- Benefits for the GT1 responsibilities coming from the use of the website: information source, notably on EUROSAI Strategic Plan
- News on GT1 issues in the EUROSAI website

Interaction with INTOSAI groups (14):

- within INTOSAI CBC including Promote best practices and quality assurance through voluntary peer reviews Subcommittee
- representatives of ASOSAI were invited to GT1 meeting

Reinforcement of cooperation with other organisations or partners (15):

- IDI has participated in GT1 meetings as invited expert.
- Representatives of GT1 participated in IDI's prioritization meeting (December 2014)
- Discussions have been promoted in order to foster cooperation

EUROSAI or other publications (16):

- Contribution to Issue No. 20 of EUROSAI Magazine ("Main Outcomes of EUROSAI Goal Team 1 on Capacity Building Between 2011 and 2014")

Sustainability initiatives (17):

- No sustainability initiative taken
- No sustainability initiative planned

Activities to be disseminated (18):

- GT 1 Operational Plan is available on EUROSAI Website.

Suggestion of issues to be discussed with other Goal Teams (19):

- GT1 has no specific suggestion at the moment

Suggestions to improve the implementation of the EUROSAI Strategic Plan (20):



- GT 1 has no specific suggestion at the moment.




Date: March, 2015



Contact person (Country/Name): Hungary / Peter Danko




Progress Report



Reporting Period: 2014-2015

Implementation strategy (SP): 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 (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
1.1.1 Promote the use of relevant materials and information	Tasks executed as planned				75%	First draft completed in March 2013	-		
	1.1.1.1. (1) Identify relevant information available on the websites of international organizations and propose a typology/map; Compose all the collected information into a database and evaluate its homogeneity and usefulness (in liaison with GT2)	3/2012	9/2015	Latvia		Finalization Autumn 2013 after comments from GT1+GT2 + GT3+ IDI+CBC (INTOSAI) Completed in 2013 – transmitted to GT3 for the “database of products”			
1.1.1 Promote the use of relevant materials and information	Tasks executed as planned				50%		Permanent watch		
	1.1.1.2. (2) Promote the use of the database through a permanent watch to alert the group	3/2012	Perm. watch 2017.	Latvia			New product: E-Booklet in 2017		



	on new interesting documents								
1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	Tasks executed as planned					100%	Reports during meetings	Reports during meetings	
	1.1.2.1. (3) Keeping in touch with IDI and INTOSAI Donors notably financing possibilities	3/2012	Perm. watch	Spain					
1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation with the INTOSAI Donor Steering Committee	Tasks executed as planned					100%	Reports during meetings	Reports during meetings	
	1.1.2.2. (4) Support SAIs to prepare proposals for funding	3/2012	Perm watch	Spain					
1.1.2 Facilitate INTOSAI Donor Cooperation in Europe in consultation	Tasks executed as planned					100%	Reports during meetings	Reports during meetings	
	1.1.2.3. (5) Promote knowledge of IDI tools, notably the Capacity development database,	3/2012	Perm watch	Spain					




with the INTOSAI Donor Steering Committee	the new call of proposals and PMF								
1.1.3 Identify examples of regional good practices in capacity building within EUROSAI	Tasks executed as planned				100%	Completed Available Spring 2014 Finished			
	1.1.3.1 (6) Identify good practices in the capacity building relevant area from EUROSAI SAIs, disseminating and raising awareness among the EUROSAI members of the good practices identified and ensure that these are communicated to INTOSAI	3/2012.	3/2014.	Sweden					
1.1.3 Identify examples of regional good practices in capacity building within EUROSAI	Tasks executed as planned				100%	Reports during meetings			
	1.1.3.2 (7) Inform the EUROSAI members about the Best Practices on EUROSAI Audit Quality database operated by State Audit Office of Hungary (http://www.asz.hu/en/good-practices), and invite them to share some examples of their good practices especially in connection with capacity building.	3/2012	Perm watch	Hungary					



1.1.3 Identify examples of regional good practices in capacity building within EUROSAI	Tasks executed as planned				100%	Reported as finished on 7 th meeting.			
	1.1.3.3. (8) Define a scheme on the strategic articulation between CB success factors	3/2014	2/2015.	France					
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				50%	Reports on meetings	Reports on meetings until 2016 (INCOSAI)		
	1.1.4.1 (9) Monitor the development of the Performance Measurement Framework, carried out by INTOSAI WGVBS/IDI	3/2012	Perm watch	Portugal					
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other	Tasks executed as planned				100%	Reports on meeting	Reports on meetings		
	1.1.4.2 (10) Establish cooperation with INTOSAI regions within the framework of the INTOSAI CBC, for the purpose of promoting exchange of experience and collaboration	3/2012	Perm watch	Sweden Hungary					



capacity bodies of INTOSAI									
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				100%	Sweden, UK and France attended the SAI Supply side seminar. France and UK reported to GT1 Completed in 2012 Finished			
	1.1.4.3. (11) Participate in the seminar to be organized by INTOSAI CBC Chair, next Autumn, for current and potential SAI technical support providers	3/2012	11/2012						
1.1.4 Capture and feedback to EUROSAI members examples of good practice emerging from the work of the INTOSAI CBC and other capacity bodies of INTOSAI	Tasks executed as planned				100%	Reports on meetings	Reports on meetings		
	1.1.4.4. (12) Permanent liaison with IDI and CBC works	3/2012	Perm watch						

Implementation strategy (SP): 1.2 - Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building


Key activities /projects (6)	a. TASKS					b. PROGRESS			
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
1.2.1 Identify capacity building needs of EUROSAI members	Tasks executed as planned				25%	First method proposal completed in March 2013 Draft paper for Autumn 2013 : proposal made Decision to wait for the results of the IDI Global survey in December 2014	New draft to be proposed 2 nd semester 2015		
	Tasks not executed and requiring rescheduling								
	1.2.1.1 (13) Building on the existing information collected by Latvia identify the possible needs and gaps within EUROSAI	3/2012	2015	Georgia					
1.2.2 Identify groups of SAIs which share interest in specific aspects of capacity building	Tasks executed as planned				25%	Decision to wait for the results of the IDI Global survey in 2015 New draft to be proposed 2 nd semester 2015			
	Tasks not executed and requiring rescheduling								
	1.2.2.1 (14) Analyze and club SAIs with similar capacity levels, identify weak and strong areas of individual SAIs and spot common challenges	3/2012	2015	Georgia					




1.2.3 Make use of the opportunities offered by information technology	Tasks executed as planned				50%							
	1.2.3.1 (15) Work with EUROSAI members to identify what modules already exist on e-learning within SAIs, IDI (putting aside technical aspects)	3/2012	9/2015	Romania								Extend the survey outside GT1 to all EUROSAI countries and IDI
1.2.3 Make use of the opportunities offered by information technology	Tasks executed as planned				100%							
	1.2.3.2 (16) Transmit to GT4 EUROSAI Team ideas on website	3/2012	Perm watch	All GT1 members; coordinator: Romania		Report to meetings	Report to meetings.					
1.2.3 Make use of the opportunities offered by information technology	Tasks executed as planned				100%							
	1.2.3.3 (17) Collection, elaboration, uploading of GT1 information on the new EUROSAI website	3/2012	Perm watch	Hungary		Documents uploaded	Document uploaded					
1.2.4. Promote innovation in EUROSAI	Tasks executed as planned				50%							
	1.2.4.1 (18) Ask to all SAIs to list up to 3 things they have done which they believe to be innovative to produce an annual note capturing European SAI self-reported innovations	3/2012	2016	UK		Innovation booklet volume I and II published	Volume III in progress (2015), volume 4 planned (2016)					



1.2.4. Promote innovation in EUROSAI	Tasks executed as planned			n.a.	Newly added task				
	1.2.4.2 (19) New ideas on promotion of innovative approaches	2/2015	9/2015	Lithuania				Promote the use of new methods on municipality audit	Proposal to be made 2 nd semester 2015
Implementation strategy (SP): 1.3 - Facilitate and support the development of strategies for capacity building at SAI level									
Key activities /projects (6)	a. TASKS				b. PROGRESS				
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
1.3.1 Strengthen the coordination and promotion of development cooperation	Tasks executed as planned			100%	Report to meetings	Report to meetings			
	1.3.1.1. (20) Ensuring a correct articulation with GT3 works on training needs	3/2012	perm watch	Portugal					

1.3.2 Encourage SAIs wishing to undergo peer review	Tasks executed as planned				100%	Done and reported			
	1.3.2.1 (21) Contribute to disseminate the Peer Review Guide of INTOSAI to all EUROSAI members, in cooperation with Peer Subcommittee of INTOSAI CBC	3/2012	11/2011	Slovakia					
1.3.2 Encourage SAIs wishing to undergo peer review	Tasks executed as planned				100%	Report to meetings	Report to meetings		
	1.3.2.2 (22) Being actively involved in Peer Subcommittee of INTOSAI CBC to analyse the usefulness of the Guide for the European SAIs and provide inputs and feedback	3/2012							

Implementation strategy (SP): 1.4 - Facilitate and support the development of strategies for capacity building at SAI level

Key activities /projects (6)	a. TASKS					b. PROGRESS			
	Scheduled tasks for the reporting period (7)	Timetable (as planned) (8)		Delivered by (9)	Observations 1 (10)	Results and outcomes achieved (11)		Overall status of the key activity/project (12)	Observations 2 (13)
		From (MM/YY)	To (MM/YY)			In former years	In the current reporting period		
1.4.1 Encourage periodic self-assessment	Tasks executed as planned				100%	Survey on independence completed.			
	1.4.1.1 (23) Identify and collect all possible criteria and results from past surveys (IDI, Sweden...) on	3/2012	3/2014.	Hungary					

	independence, circulating a further questionnaire to get an overview of the status and needs in the EUROSAI community								
1.4.1 Encourage periodic self-assessment	Tasks executed as planned				n.a.	Merged into task 1.4.1.3. (Newly added task)			
	1.4.1.2 (24) Take appropriate action to provide experience on the SAI PMF pilots	3/2012	-----	Austria					
1.4.1 Encourage periodic self-assessment	Tasks executed as planned				n.a.		Newly added task. Report to meetings.		
	1.4.1.3 (25) Promote the use of SAI PMF pilots, ethical and other integrity based self-assessment tools by informing EUROSAI members about it (such as disseminate information, operating website, workshop)	3/2015.	2017.	The Netherlands, Hungary, Portugal					
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				100%	Report to meetings	Report to meetings		
	1.4.2.1 (26) Encourage dissemination/implementation of the EUROSAI Statement of independence of SAIs, the UN General Assembly Resolutions	3/2012	Perm watch	Austria					

	(adopted in 2011 and 2014) referring to the work of INTOSAI and the Lima and Mexico Declarations within the EUROSAI Community, according to the background information collected under task 1							
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				100%	Independence seminar organized in 2014.		
	1.4.2.2 (27) Value the diversity of SAI models and independence by creating a booklet + hosting a workshop where each member explains the value and benefits of different EUROSAI models	3/2012	3/2014	Hungary				
1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned				n.a.	2017 Booklet / Seminar (workshop)		
	1.4.2.3. (28) Developing possible activities to ensure that all EUROSAI members have access to new methods and techniques that may help them in 'delivering their message'	2/2015	2017	Latvia Turkey				

1.4.2 Promote and organise joint activities with national and/or regional stakeholders to raise awareness of the value and benefits of SAIs	Tasks executed as planned			n.a.				
	1.4.2.4 (29) Ensure the raising awareness on relevance, role and opportunities and needs of SAIs, as well as practical help on how to proceed with open data	2/2015	Perm watch	The Netherlands, Hungary			Report to meetings	