

**EUROSAI**

**GOAL TEAM 1: CAPACITY BUILDING**

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EUROSAI Strategic Plan 2011-2017

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Terms of Reference

for GOAL TEAM 1

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## List of Abbreviations

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EUROSAI	European Organisation of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
SAI	Supreme Audit Institution
IDI	INTOSAI Development Initiative
GB	Governing Board
PMRR	Planning, Monitoring and Reporting Requirements
e.g.	for example

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.

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 VIII EUROSAI Congress (Lisbon, Portugal, 2011) adopted the EUROSAI strategic plan 2011-2017. 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:

- Goal 1: Capacity Building
- Goal 2: Professional Standards
- Goal 3: Knowledge Sharing
- Goal 4: Governance and Communication.

The organisational structure of EUROSAI has been adapted accordingly by establishing four respective teams. To implement strategic goal 1 the Capacity building team or Goal Team 1 has been created.

### 1.1 Objectives

The overall commitment of Goal Team 1 on Capacity building is to facilitate the development and the strengthening of institutional capacity of EUROSAI members.

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.

### 1.2 Tasks

The Team shall have the following tasks and responsibilities:

- Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building.
- Establish the operational framework for facilitating capacity building development
- Facilitate and support the development of strategies for capacity building at SAI level.
- Take active steps to strengthen and support SAI independence.

These tasks and responsibilities are concretised by an Operational Plan for Goal Team 1 as defined in the General Procedures for Goal Teams and detailed in the Planning, Monitoring and Reporting Requirements (PMRR).

## 2 Structural Provisions

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### 2.1 Chair

The chair of Goal Team 1 is the SAI of Hungary.

The chair shall have the following tasks and duties:

- lead and represent the Team,
- initiate and oversee actions taken under the mandate received by the Team from the Congress,
- advance the Team's operation,
- ensure that projects and activities of the Team are in accordance with the strategic goals defined in the EUROSAI strategic plan,
- prepare and chair the Team meetings,
- draft the agenda of the Team meetings,
- draft the minutes of the Team meetings,
- ensure the distribution of documents to the Team members prior to the Team meetings,
- ensure the implementation of the decisions made by the Team,
- monitor the performance of tasks,
- liaise with the Governing Board and the Congress, (to be discussed within GT4
- present the reports, proposals and suggestions of the Team to the Governing Board and the Congress.

### 2.2 Membership

The members of Goal Team 1 are EUROSAI members who volunteer to participate in the work of the Team. The chair chooses the members among the volunteers with a view to ensuring the

Team has recourse to each of the specialisms required to achieve its objectives. The chair notifies the EUROSAI President and the Secretary General of this decision.

The composition of Goal Team 1 shall be governed by the double principle of both preserving a small, efficient structure and a limited number of members to guarantee the Team's effectiveness whilst also respecting the open and inclusive character attributed to EUROSAI by its Statutes.

The chair seeks to ensure an equitable representation of SAIs of the different EUROSAI sub-regions and of the major SAI models (such as Courts of Audit, Board systems or Auditor General systems). The chair should work towards the best possible composition to provide the broadest possible base of experiences for the Team consistent with its objectives.

Goal Team members should volunteer for a minimum of three years to enable continuity in the implementation of the strategic plan. For the same reason members may serve additional or extended terms, with a maximum of nine years so as to allow a greater variety of SAIs to work together, encourage new ideas and broaden experience.

A list of members is attached to these Terms of Reference in Annex 1.

### 2.3 Other participants

Representatives of other SAIs or bodies may be asked for advice in areas where the Team considers it appropriate. Experts and other guests may also be invited by the chair to support the Team's activities.

### 2.4 Task groups and Assignment of Tasks

To ensure active participation and achievement of the strategic goal, each member should assume a task choosing the one/s on a voluntary basis, dealing with issues entrusted to Goal Team 1 or for liaison with the other Goal Teams, especially Goal Team 4, with EUROSAI working groups, INTOSAI and its Regional Groups, IDI and external partners with which cooperation is promoted.

For a more efficient and specialised operation, the Team may decide to set up task groups, composed of its members and invited experts on the basis of open and voluntary membership, for fulfilling the different and clearly defined tasks. Guests of the Team meetings as well as experts from non-member SAIs and other entities, when appropriate, may be invited to join these task groups. All representatives participating in task groups may be assisted by experts.

The task groups shall operate under the supervision of the Team and shall report periodically to its members on the issue or task entrusted. They shall act at their own discretion and inform the GT1 chair of the development of their work within a deadline given by the Team. Generally, task groups shall be set up with a temporary duration for performing their task.

### 3.1 Meetings and Communication

The Team shall meet in ordinary session, at least, once a year, and determine the date and the venue that it deems fit. The Team meeting should take place in due time before the Governing Board meeting, so that the Team members may carefully prepare and thoroughly discuss all items which shall be submitted to the Governing Board, especially financial requests. Additional Team meetings may be convened, as needed, at the initiative of the chair or at the request of the members.

Team meetings shall be hosted alternately by the Team members and observers. The host should send out the invitation for the meeting at least four weeks in advance.

In between meetings, other forms of communication should be promoted to discuss matters within the Team, e.g.

- written procedure via e-mail or
- video- or telephone conferences, if technically possible.

These communication tools are also to be used when there is a need to adopt an agreement or to solve urgent matters arising between Team meetings.

The working language of Goal Team 1 is English.

### 3.2 Agenda

The chair should circulate the draft agenda for Team meetings to the participants for collecting comments and suggestions, at least, four weeks prior to the meeting. The members and observers may submit to the chair their proposal of items to be included in the agenda for the coming meeting. The final draft agenda shall be submitted to the participants of the meeting two weeks prior to the meeting.

The final draft agenda shall be approved by the participants at the beginning of each meeting.

### 3.3 Minutes

The chair should draft the minutes in the form of a summary of agreements and circulate them for comment to the participants of the meetings within four weeks after each meeting.

The minutes shall be adopted by written procedure and then be published through the EUROSAI website for general information, directly or by links.

### 3.4 Liaison with Goal Team 4

Goal Team 1 shall liaise with Goal Team 4 in the areas defined by implementation strategy 4.1 of the strategic plan. This liaison has been formally established by assigning the chair of Goal Team 1 as member of Goal Team 4.

Moreover, the chair of Goal Team 4 shall be notified on the meeting schedule and agenda of Goal Team 1. A representative nominated by the chair of Goal Team 4 may participate in the meetings of Goal Team 1 in order to support the Team's activities.

In those areas where Goal Team 4 is to provide overall support and reports to the Governing Board as defined in the PMRR, Goal Team 1 shall provide all relevant materials in due time for Goal Team 4 to analyse, review and consolidate the information. A timetable shall be agreed upon by the members of Goal Team 4.

### 3.5 Liaison with other partners

Goal Team 1 shall liaise with other EUROSAI bodies, bodies of INTOSAI or its Regional Working Groups, and other partners where the Team deems it appropriate or necessary, with the aim of adding value, identifying the potential for reverse-benefit and reducing a duplication of work.

These liaisons may be established by assigning Team members to attend meetings of the relevant bodies, by inviting representatives of the relevant bodies providing input in capacity building, to attend Goal Team 1 meetings as observers or guests according to item 2.3, or by asking them for expert advice in areas where the Team considers it appropriate.

### 3.6 Reporting

Goal Team1 reports annually to the Governing Board on the work accomplished by the Team to achieve the strategic goal 1. Goal Team 1 also reports to Goal Team 4 on cross-cutting issues as defined in the implementation strategy 4.1 of the strategic plan and concretised in the PMRR.

The Goal Team chair should provide a brief report on the Team's activities since the last Governing Board meeting as defined by the PMRR.

Any amendments of the Terms of Reference, the operational plan and membership also need to be reported.

The same procedure is applied for the reporting to Congress.

### 3.7 EUROSAI Website

The following information concerning GT1 will be available through the EUROSAI website, directly or by links:

- a list of members and their professional contact details,
- a list of invited experts,
- these Terms of Reference,
- the Operational Plan,
- relevant documents and weblinks,
- a list of training activities,
- training materials,
- the summaries of agreements of its meetings,
- the reports to the Governing Board and Congress after having been approved by the respective body,

- Other items as from time to time may be deemed necessary

The Team is responsible for ensuring that any amendments of the Terms of Reference, the operational plan and membership are also published in due time.

#### 4 Financial Provision

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Funding of Goal Team 1's activities is primarily borne by the SAI or subgroup carrying out the respective activity. Financial requests from the EUROSAT budget may be made by the respective SAI or subgroup. These requests must be collected and prioritised by the Team before forwarding them to Goal Team 4, following the provisions defined in the approved financial rules (see Annex 2)

At meetings of Goal Team 1 and its task groups, each participating SAI should finance its own accommodation and travelling costs. The organisational expenses of meetings are covered by the host SAI following the provisions of articles 5.2 and 14.3 of the EUROSAT Standard Procedures.

Any options for external funding are to be considered, as needed, and proposed by Goal Team 1 taking into account the necessary requirements for keeping independence as well as for adhering to EUROSAT priorities and objectives.

#### 5 Final Provision

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These Terms of Reference have been written in accordance with the EUROSAT Statutes and Standard Procedures, the EUROSAT strategic plan 2011-2017 and the General Procedures for Goal Teams, and with reference to the other EUROSAT documents listed in Annex 2.

They shall be kept under review to reflect the mandate received from the Congress, the agreements taken on its structure and operation, and the new developments in the internal and external remit of the Organisation.

Any changes hereto shall be subject to the agreement of the Team and approval by the Governing Board.

The previous version of Terms of Reference came into effect upon its approval by the Governing Board at its meeting in Ankara on 28 May 2012 and **were updated by the Governing Board at its meeting on 19th June 2014, in The Hague.**

## Members of Goal Team 1

SAI	Status	
Austria	Member	
Cyprus	Invited expert	
Estonia	Member	
France	Member	
Georgia	Member	
Hungary	Chair	
Latvia	Member	
Lithuania	Member	
The former Yugoslav Republic of Macedonia	Member	
Netherlands	Member	current EUROSAI Presidency
Portugal	Member	
Romania	Member	
Slovakia	Member	
Spain	Invited expert	
Sweden	Member	
Ukraine	Member	
United-Kingdom	Member	

## Overview of Goal Team related EUROSAI documents

<b>Regulations</b>	<b>Directives</b>
<b>1. Overall regulations (adopted by Congress)</b>	
EUROSAI Statutes EUROSAI Standard Procedures	
<b>2. Strategic regulations (adopted by Congress)</b>	
EUROSAI Strategic Plan 2011-2017	
<b>3. Financial regulations (adopted by Congress)</b>	
Principles relating to the Granting of Subsidies and the Criteria for Establishing the Amounts of the Subsidies <sup>1</sup>	
<b>4. Specific regulations (adopted by the Governing Board)</b>	
General Procedures for EUROSAI Goal Teams	<i>EUROSAI financial rules</i> <sup>2</sup>
<b>5. Organisational documents (approved by the respective bodies)</b>	
Terms of Reference for Goal Teams, Working Groups and Task Forces	Operational Plans/Work Plans of Goal Teams, Working Groups and Task Forces
	<i>Planning, Monitoring and Reporting Requirements (PMRR)</i> <sup>2</sup>
<b>6. Guidelines</b>	
Guide for organising training events	Annex “Current Procedure for application and granting of subsidies from the EUROSAI budget” <sup>3</sup>
Guide on achieving audit quality	

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<sup>1</sup> To be revised

<sup>2</sup> To be developed

<sup>3</sup> To be replaced by the yet to be developed “EUROSAI financial rules” after their adoption by the GB