

**EUROSAI**

**GOAL TEAM 2: PROFESSIONAL STANDARDS**

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**EUROSAI  
Strategic Plan  
2011-2017**

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**GOAL TEAM 2's**

**2nd report to  
EUROSAI  
Governing Board**

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**1<sup>st</sup> draft  
29 April 2013**

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# EUROSAI Goal Teams 2's Report

Reporting Period: 2012-2013

## I. Executive Summary

### Strategic Goal (2)

**2: PROFESSIONAL STANDARDS.** Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development

### Main results achieved (3)

- ISSAI translated into Russian (2.1.1)
- ISSAI column in EUROSAI Magazine established (2.1.2)
- Need for a second awareness raising seminar assessed (2.1.3.)
- Needs of EUROSAI members in implementing the ISSAI identified (2.2.1)
- Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3i Programme) established (2.2.2)
- Cooperation with ECIA established (2.3.1)

### Conclusions/Outlook (4)



- Russian ISSAI translations published step by step new EUROSAI website (2.1.1)
- Negotiate with IFAC/Russian Collegium of Auditors the use of Russian ISA translations as Part of the Financial Audit ISSAI (2.1.1)
- No awareness raising seminar necessary as the results of the needs assessment show that EUROSAI members are highly aware of ISSAI and need support mostly for applying the ISSAI/declare relating tasks as "executed" (2.1.3)

### Decisions required from the GB (5)


- Seminar on applying the ISSAI on Performance Audit on 4-5 December 2013 (2.2.2)

## II. Progress Report

Reporting Period: 2012- 2013



| Implementation strategy (SP): 2.1 Raise awareness of the ISSAI and INTOSAI GOV   |   |                               |               |                     |                            |   |   |   |   |
|--|---|-------------------------------|---------------|---------------------|----------------------------|---|---|---|---|
| Key activities /projects<br>(6)  | a. TASKS  |                               |               |                     |                            | b. PROGRESS   |   |   |   |
|  | Scheduled tasks for the reporting period<br>(7)                                     | Timetable (as planned)<br>(8) |               | Delivered by<br>(9) | Observations 1<br>(10)     | Results and outcomes achieved<br>(11)   |   | Overall status of the key activity/project<br>(12)                                    | Observations 2<br>(13)  |
|  |   | From<br>(MM/YY)               | To<br>(MM/YY) |                     |                            | In former years   | In the current reporting period   |   |   |
| 2.1.1 Encourage high quality translation of the ISSAI and INTOSAI GOV into the official EUROSAI languages in which the documents are not yet available                                 | <b>% Tasks executed as planned</b>  |                               |               |                     | 90 %                       | <ul style="list-style-type: none"> <li>▪ 50 ISSAI already translated / in the process of translation into Russian (contribution of the SAI of the Russian Federation)</li> <li>▪ Contact with IFAC on translation of ISA into Russian</li> <li>▪ Survey on translation into other national languages</li> </ul> | <ul style="list-style-type: none"> <li>▪ all ISSAI translated into Russian (contribution of the SAI of the Russian Federation)</li> <li>▪ Negotiation with IFAC on permission to publish official Russian translations of ISA</li> <li>▪ Result of survey: ISSAI translated into 16 national languages</li> </ul> |    | <ul style="list-style-type: none"> <li>▪ Yellow signal due to still pending negotiations with IFAC</li> </ul> |
|  | <b>Tasks only partially executed</b>  |                               |               |                     |                            |   |   |   |   |
|  | Clarify with IFAC/Russian Collegium of Auditors the use of Russian ISA translations | Dec 12                        | Feb 13        | Germany, Russia     | Negotiations still pending |   |   |   |   |
|  | <b>Tasks not executed and requiring rescheduling</b>                                |                               |               |                     |                            |   |   |   |   |
|  | -   |                               |               |                     |                            |   |   |   |   |
|  | <b>Other</b>  |                               |               |                     |                            |   |   |   |   |
|  | Clarify with IFAC/Russian Collegium of Auditors the use of Russian ISA translations | Dec 12                        | Feb 13        | Germany, Russia     | New task included          |   |   |   |   |
| 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 | <b>% Tasks executed as planned</b>  |                               |               |                     | 100 %                      | <ul style="list-style-type: none"> <li>▪ Article on kick-off of GT 2 in EUROSAI magazine</li> <li>▪ Information on GT2 progress in EUROSAI Newsletters</li> </ul>   | <ul style="list-style-type: none"> <li>▪ Information on GT2 progress in EUROSAI Newsletters</li> <li>▪ ISSAI spotlight in EUROSAI magazine established</li> </ul>   |  |   |
|  | <b>Tasks only partially executed</b>  |                               |               |                     |                            |   |   |   |   |
|  | -   |                               |               |                     |                            |   |   |   |   |
|  | <b>Tasks not executed and requiring rescheduling</b>                                |                               |               |                     |                            |   |   |   |   |
|  | -   |                               |               |                     |                            |   |   |   |   |
|  | <b>Other</b>  |                               |               |                     |                            |   |   |   |   |
| -  |   |                               |               |                     |                            |   |   |   |   |

**Implementation strategy (SP): 2.1 Raise awareness of the ISSAI and INTOSAI GOV**

| Key activities /projects<br>(6)   | a. TASKS  |                               |               |                     |  | b. PROGRESS   |   |   |                        |
|---|---|-------------------------------|---------------|---------------------|--|---|---|---|------------------------|
|   | Scheduled tasks for the reporting period<br>(7)   | Timetable (as planned)<br>(8) |               | Delivered by<br>(9) | Observations 1<br>(10)   | Results and outcomes achieved<br>(11)   |   | Overall status of the key activity/project<br>(12)  | Observations 2<br>(13) |
|   |   | From<br>(MM/YY)               | To<br>(MM/YY) |                     |  | In former years   | In the current reporting period   |   |                        |
| 2.1.3 Conduct awareness raising seminars on the ISSAI framework and specific ISSAI in conjunction with INTOSAI standard-setting committees and other INTOSAI bodies | <b>% Tasks executed as planned</b>  |                               |               |                     | 40 %   | <ul style="list-style-type: none"> <li>Survey on obstacles / problems with ISSAI implementation</li> <li>Needs assessment for a second / follow-up awareness raising seminar</li> </ul> |  | <ul style="list-style-type: none"> <li>Yellow signal due to GT 2's conclusions from the results of the needs assessment</li> <li>Suggested solution: declare tasks as "executed" with the explanation under Observations 1</li> </ul> |                        |
|   | <b>Tasks only partially executed</b>  |                               |               |                     |  |   |   |   |                        |
|   | -   |                               |               |                     |  |   |   |   |                        |
|   | <b>Tasks not executed and requiring rescheduling</b>  |                               |               |                     |  |   |   |   |                        |
|   | Based on the results of the needs assessment, develop a seminar in cooperation with the PSC | Jul 12                        | Oct 12        | Germany<br>Denmark  | The results of the needs assessment show that EUROSAI members already are highly aware of the ISSAI and need support mostly for implementing / applying the ISSAI<br><br>Therefore, GT 2 concluded that awareness raising seminars are not necessary and that efforts should be focused on seminars on the application of ISSAI (cf. Activity 2.2.2) |   |   |   |                        |
|   | Find host for first awareness raising seminar / support host in organising the seminar      | Oct 12                        | Dec 12        | Germany/all         |  |   |   |   |                        |
|   | Support host to raise funds from EUROSAI budget or other donors for the seminar(s)          |                               |               | Portugal            |  |   |   |   |                        |
|   | <b>Other</b>  |                               |               |                     |  |   |   |   |                        |
| -   |   |                               |               |                     |  |   |   |   |                        |


SP= Strategic Plan

**Implementation strategy (SP): 2.2 Support EUROSAl members in implementing the ISSAI and INTOSAl GOV**


| Key activities /projects<br>(6)  | a. TASKS  |                               |            |                     | b. PROGRESS            |   |   |  |                        |
|--|---|-------------------------------|------------|---------------------|------------------------|---|---|--|------------------------|
|  | Scheduled tasks for the reporting period<br>(7) | Timetable (as planned)<br>(8) |            | Delivered by<br>(9) | Observations 1<br>(10) | Results and outcomes achieved<br>(11)   |   | Overall status of the key activity/project<br>(12) | Observations 2<br>(13) |
|  |   | From (MM/YY)                  | To (MM/YY) |                     |                        | In former years   | In the current reporting period   |  |                        |
| 2.2.1 Identify needs of EUROSAl members in implementing the ISSAI  | % Tasks executed as planned                     |                               |            |                     | 100 %                  | <ul style="list-style-type: none"> <li>Survey on implementation status/obstacles /need for support</li> <li>Needs of EUROSAl members in implementing the ISSAI identified</li> <li>Stocktaking of ISSAI implementation projects (permanent)</li> </ul>    |  |  |                        |
|  | Tasks only partially executed                   |                               |            |                     |                        |   |   |  |                        |
|  | -   |                               |            |                     |                        |   |   |  |                        |
|  | Tasks not executed and requiring rescheduling   |                               |            |                     |                        |   |   |  |                        |
|  | -   |                               |            |                     |                        |   |   |  |                        |
|  | Other   |                               |            |                     |                        |   |   |  |                        |
| 2.2.2 Based on the needs stated, organise seminars and workshops designed to: <ul style="list-style-type: none"> <li>provide implementation advice</li> <li>share experience and lessons learned and</li> <li>identify good practices</li> </ul> | % Tasks executed as planned                     |                               |            |                     | 100 %                  | <ul style="list-style-type: none"> <li>Participation of 9 EUROSAl members in IDI ISSAI Implementation Initiative (3i Programme) established</li> <li>Seminar on applying the ISSAI on Performance Audit will be organised on 4-5 December 2013</li> </ul> |  |  |                        |
|  | Tasks only partially executed                   |                               |            |                     |                        |   |   |  |                        |
|  | -   |                               |            |                     |                        |   |   |  |                        |
|  | Tasks not executed and requiring rescheduling   |                               |            |                     |                        |   |   |  |                        |
|  | -   |                               |            |                     |                        |   |   |  |                        |
|  | Other   |                               |            |                     |                        |   |   |  |                        |

SP= Strategic Plan

**Implementation strategy (SP): 2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV**

| Key activities /projects<br>(6)                         | a. TASKS   |                               |               |                     | b. PROGRESS            |  |   |  |                        |
|---|--|-------------------------------|---------------|---------------------|------------------------|--|---|--|------------------------|
|   | Scheduled tasks for the reporting period<br>(7)      | Timetable (as planned)<br>(8) |               | Delivered by<br>(9) | Observations 1<br>(10) | Results and outcomes achieved<br>(11)  |   | Overall status of the key activity/project<br>(12)   | Observations 2<br>(13) |
|   |  | From<br>(MM/YY)               | To<br>(MM/YY) |                     |                        | In former years  | In the current reporting period   |  |                        |
| 2.2.3 Promote the use of relevant professional material | <b>% Tasks executed as planned</b>                   |                               |               | 100 %               | -                      | <ul style="list-style-type: none"> <li>▪ “Relevant” professional material defined</li> <li>▪ Collection of material started</li> </ul> |  | <ul style="list-style-type: none"> <li>▪ Yellow signal mainly due to delay in launch of new EUROSAI website</li> </ul> |                        |
|   | <b>Tasks only partially executed</b>                 |                               |               |                     |                        |  |   |  |                        |
|   | -  |                               |               |                     |                        |  |   |  |                        |
|   | <b>Tasks not executed and requiring rescheduling</b> |                               |               |                     |                        |  |   |  |                        |
|   | -  |                               |               |                     |                        |  |   |  |                        |
|   | <b>Other</b>   |                               |               |                     |                        |  |   |  |                        |
| -   |  |                               |               |                     |                        |  |   |  |                        |

**Implementation strategy (SP): 2.3 Contribute to the further development of the ISSAI and INTOSAI GOV**

| Key activities /projects<br>(6)   | a. TASKS   |                               |               |                     |                        | b. PROGRESS   |  |   |                        |
|---|--|-------------------------------|---------------|---------------------|------------------------|---|--|---|------------------------|
|   | Scheduled tasks for the reporting period<br>(7)      | Timetable (as planned)<br>(8) |               | Delivered by<br>(9) | Observations 1<br>(10) | Results and outcomes achieved<br>(11)   |  | Overall status of the key activity/project<br>(12)                                  | Observations 2<br>(13) |
|   |  | From<br>(MM/YY)               | To<br>(MM/YY) |                     |                        | In former years   | In the current reporting period  |   |                        |
| <b>2.3.1</b> Encourage continued support for the INTOSAI PSC and its Sub-committees by <ul style="list-style-type: none"> <li>• providing information and feedback from EUROSAI;</li> <li>• taking an active role within the PSC</li> </ul> | <b>% Tasks executed as planned</b>                   |                               |               |                     | 100 %                  | <ul style="list-style-type: none"> <li>▪ Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established</li> <li>▪ EUROSAI members have contributed ideas, comments and success stories (in GT 2 questionnaire)</li> </ul> | <ul style="list-style-type: none"> <li>▪ Subject of cooperation with ECIIA agreed</li> <li>▪ Set-up of “Editorial committee” to implement cooperation</li> </ul> |  |                        |
|   | <b>Tasks only partially executed</b>                 |                               |               |                     |                        |   |  |   |                        |
|   | -  |                               |               |                     |                        |   |  |   |                        |
|   | <b>Tasks not executed and requiring rescheduling</b> |                               |               |                     |                        |   |  |   |                        |
|   | -  |                               |               |                     |                        |   |  |   |                        |
|   | <b>Other</b>   |                               |               |                     |                        |   |  |   |                        |
| -   |  |                               |               |                     |                        |   |  |   |                        |

### III. Cross-cutting information:

|   |
|---|
| <b>Training events (14):</b><br>none  |
| <b>Surveys (15):</b><br>Survey on the implementation of ISSAI within EUROSAI  |
| <b>Funding from the EUROSAI Budget (16):</b><br>none  |
| <b>External funding (17):</b><br>none   |
| <b>Use of the EUROSAI website (18):</b><br>Terms of Reference, Operational Plan, Minutes of GT 2 meeting on 8-9 November 2012   |
| <b>Interaction with INTOSAI groups (19):</b><br>Contact with INTOSAI PSC and its Sub-committees (mutual information, participation in meetings)   |
| <b>Reinforcement of cooperation with other organisations or partners (20):</b><br>Cooperation with ECIIA (agreement on possible subject of cooperation, set-up of "Editorial committee" to implement cooperation) |
| <b>EUROSAI or other publications (21):</b><br>ISSAI column in EUROSAI Magazine (on ISSAI harmonisation project)   |
| <b>Sustainability initiatives (22):</b><br>Work mainly done via e-mail, only one meeting per year   |
| <b>Activities to be disseminated (23):</b><br>none  |
| <b>Suggestion of issues to be discussed with other Goal Teams (24):</b><br><br>   |
| <b>Suggestions to improve the implementation of the EUROSAI Strategic Plan (25):</b><br><br>  |

Date:

29 April 2013

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