

EUROSAI

GOAL TEAM 2: PROFESSIONAL STANDARDS

**EUROSAI
Strategic Plan
2011-2017**

GOAL TEAM 2's

**4th report to
EUROSAI
Governing Board**

**3rd draft
10 February 2015**

EUROSAI Goal Teams 2's Report

Reporting Period: 2014-2015

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 spotlight in EUROSAI Magazine: Article on the cooperation between SAIs and internal auditors in Europe in Issue No 20/2014 (2.1.2)
- Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3i Programme): 23 ISSAI facilitators certified (2.2.2)
- Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice in Vilnius/Lithuania (2.2.2)
- Comments and suggestions on the INTOSAI PSC's Draft report on evaluation and recommendations to improve INTOSAI's standard setting (2.3.1)
- Cooperation with ECIIA: Joint paper on the implementation of INTOSAI GOV 9150 (2.3.2)
- EUROSAI-ECIIA Cooperation committee established, first activities agreed (2.3.2)
- Creation of EUROSAI-ECIIA network of SAI – internal audit contact persons started (2.3.2)

Conclusions/Outlook (4)



- Russian ISSAI translations published step by step on the EUROSAI website (2.1.1)
- Overview on ISSAI related seminars organised by Goal Team 3 and EUROSAI Working Groups and Task Forces (2.2.2)
- Follow the process to improve INTOSAI's standard setting (2.3.1)
- Give input for the revision of INTOSAI GOV 9150 (2.3.1/2.3.2)
- Create a list of experts for advice and training (2.3.2)

Decisions required from the GB (5)

- Should EUROSAI apply criteria for selecting future external cooperation partners whose work has an impact on the ISSAI and INTOSAI GOV (2.3.2), and if yes, which criteria?



II. Progress Report

Reporting Period: 2014 - 2015

Implementation strategy (SP): 2.1 Raise awareness of the ISSAI and INTOSAI GOV									
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		
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	% Tasks executed as planned			100 %	<ul style="list-style-type: none"> ▪ all ISSAI translated into Russian (contribution of the SAI of the Russian Federation) ▪ ISSAI 1, 10, 11, 20 and 21 published on EUROSAI website 	<ul style="list-style-type: none"> ▪ translated ISSAI are edited to prepare for publishing 			
	Tasks only partially executed								
	Tasks not executed and requiring rescheduling								
	-								
	Other								
	-								
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	% Tasks executed as planned			100 %	<ul style="list-style-type: none"> ▪ ISSAI spotlight in EUROSAI magazine: Articles on Harmonisation Project and new ISSAI 5500 series ▪ Information on GT2 progress in EUROSAI Magazine 	<ul style="list-style-type: none"> ▪ ISSAI spotlight in EUROSAI magazine: Article on cooperation between SAIs and internal auditors ▪ Information on GT2 progress in EUROSAI Magazine 			
	Tasks only partially executed								
	-								
	Tasks not executed and requiring rescheduling								
	-								
	Other								
-									


SP= Strategic Plan

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



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		
2.2.1 Identify needs of EUROSAl members in implementing the ISSAI	% Tasks executed as planned				100 %	<ul style="list-style-type: none"> Needs of EUROSAl members in implementing the ISSAI identified Stocktaking of ISSAI implementation projects (permanent) 			
	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"> provide implementation advice share experience and lessons learned and identify good practices 	% Tasks executed as planned				100 %	<ul style="list-style-type: none"> Participation of 9 EUROSAl members in IDI ISSAI Implementation Initiative (3i Programme) Seminar on Improving Performance Audit in SAls by using the Performance Audit Guidelines (ISSAI 300 and 3000-3999) ISSAI related seminars organised by TF Audit&Ethics and TF Disasters and Catastrophes IDI ISSAI Implementation Initiative (3i Programme): 23 ISSAI facilitators certified Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice 			
	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 (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		
2.2.3 Promote the use of relevant professional material	% Tasks executed as planned			100 %	<ul style="list-style-type: none"> ▪ “Relevant” professional material defined ▪ Collection of material started 	<ul style="list-style-type: none"> ▪ ongoing collection of material 			
	Tasks only partially executed								
	-								
	Tasks not executed and requiring rescheduling								
	-								
	Other								
-									

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

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		
2.3.1 Encourage continued support for the INTOSAI PSC and its Sub-committees by <ul style="list-style-type: none"> • providing information and feedback from EUROSAI; • taking an active role within the PSC 	% Tasks executed as planned				100 %	<ul style="list-style-type: none"> ▪ Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established ▪ Subject of cooperation with ECIIA agreed ▪ Cooperation agreement with ECIIA revised 	<ul style="list-style-type: none"> ▪ Comments and suggestions on the INTOSAI PSC's Draft report on evaluation and recommendations to improve INTOSAI's standard setting 		
	Tasks only partially executed								
	-								
	Tasks not executed and requiring rescheduling								
	-								
	Other								
2.3.2 Cooperate with external partners whose work has an impact on the ISSAI and INTOSAI GOV	% Tasks executed as planned				100 %	- <ul style="list-style-type: none"> ▪ Joint paper on the implementation of INTOSAI GOV 9150, presented at the EUROSAI Congress workshop "Working together: with other public sector auditors" ▪ EUROSAI-ECIIA Cooperation committee established ▪ Activities to cooperate with ECIIA agreed 			
	Tasks only partially executed								
	-								
	Tasks not executed and requiring rescheduling								
	-								
	Other								
-									

III. Cross-cutting information:

Training events (14): Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice, 27-28 October 2014, Vilnius (Lithuania) (in cooperation with GT3)
Surveys (15): none
Funding from the EUROSAI Budget (16): 3.400,- € for the Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice (SAI of Lithuania)
External funding (17): none
Use of the EUROSAI website (18): <ul style="list-style-type: none">▪ Russian ISSAI translations▪ Minutes of GT 2 meeting on 9-10 October 2014▪ Information on Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice▪ Joint Paper on the implementation of INTOSAI GOV 9150
Interaction with INTOSAI groups (19): Contact with INTOSAI PSC and its Sub-committees (mutual information, participation in meetings, following the process to improve INTOSAI's standard setting)
Reinforcement of cooperation with other organisations or partners (20): Cooperation with ECIIA (agreement on cooperation activities, set-up of "Cooperation committee" to implement cooperation)
EUROSAI or other publications (21): ISSAI spotlight in EUROSAI Magazine (on cooperation with internal auditors)
Sustainability initiatives (22): Work mainly done via e-mail, only one meeting per year
Activities to be disseminated (23): Joint Paper on the implementation of INTOSAI GOV 9150
Suggestion of issues to be discussed with other Goal Teams (24): Possible consequences of the White Paper on Professional Development in INTOSAI on EUROSAI and its members

Suggestions to improve the implementation of the EUROSAI Strategic Plan (25):

Discuss if there should be more precise criteria for selecting future cooperation partners and, if yes, which criteria this should be

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