

EUROSAI

GOAL TEAM 2: PROFESSIONAL STANDARDS

**EUROSAI
Strategic Plan
2011-2017**

GOAL TEAM 2's

**5th report to
EUROSAI
Governing Board**

12 May 2016

EUROSAI Goal Teams 2's Report

Reporting Period: 2015-2016

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)

- 11 ISSAI translated into Russian (2.1.1)
- ISSAI spotlight in EUROSAI Magazine: Article on the Revision of ISSAI 30 in Issue No 21/2015 (2.1.2)
- Seminars (2.2.2):
 - Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in Ankara/Turkey (organised by EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes, October 2015)
 - Methods and Tools to Audit Ethics (e-Seminar organised by the EUROSAI TF Audit&Ethics, 7 sessions from January to March 2016)
- Observation of the progress to improve INTOSAI's standard setting (2.3.1)
- EUROSAI-ECIIA Cooperation committee working on
 - Joint EUROSAI-ECIIA comparative document (2.3.2)
 - Information sharing through network of SAI-Internal Audit contact persons (2.3.2)
 - Discussion paper on possible revision of INTOSAI GOV 9140 and 9150 (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)
- Follow-up on revision of INTOSAI GOV 9140 and 9150 (2.3.1/2.3.2)
- Further information sharing through network of SAI-Internal Audit contact persons (2.3.2)
- Joint paper on public sector audit committees (2.3.2)
- Best practices document on national cooperation agreements (2.3.2)
- Organise a joint EUROSAI-ECIIA seminar (2.3.2)

Decisions required from the GB (5)



- A decision of the GB may be required as for the organisation of a joint EUROSAI-ECIIA seminar (2.3.2)

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"> ▪ ISSAI 12, 30, 100, 300, 4000, 1003 published on EUROSAI website 		
	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, new ISSAI 5500 series and on cooperation between SAIs and internal auditors ▪ Information on GT2 Progress in EUROSAI Magazine 	<ul style="list-style-type: none"> ▪ ISSAI spotlight in EUROSAI magazine: Article on Revision of ISSAI 30 ▪ Information on GT2 Progress in EUROSAI Magazine 		
	Tasks only partially executed								
	Tasks not executed and requiring rescheduling								
	Other								

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): 25 ISSAI facilitators certified Seminar on the Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice Seminar on Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in Ankara/Turkey (EUROSAl WG on the Audit of Funds Allocated to Disasters and Catastrophes) Seminar on Methods and Tools to Audit Ethics (EUROSAl TF Audit&Ethics) 			
	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 ▪ Comments and suggestions on the INTOSAI PSC's Draft report on evaluation and recommendations to improve INTOSAI's standard setting 	<ul style="list-style-type: none"> ▪ Observation of the process 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 	<ul style="list-style-type: none"> ▪ Network of SAI-IA contact persons established and sharing information ▪ Joint EUROSAI-ECIIA comparative document ▪ EUROSAI-ECIIA discussion paper on possible revision of INTOSAI GOV 9140 and 9150 submitted to INTOSAI ICS 		
	Tasks only partially executed								
	-								
	Tasks not executed and requiring rescheduling								
	-								
	Other								

III. Cross-cutting information:

Training events (14): <ul style="list-style-type: none">▪ Seminars on<ul style="list-style-type: none">- Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in Ankara/Turkey (organised by EUROSAT WG on the Audit of Funds Allocated to Disasters and Catastrophes, October 2015)- Methods and Tools to Audit Ethics (e-Seminar organised by the EUROSAT TF Audit&Ethics, 7 sessions from January to March 2016)
Surveys (15): <p>None</p>
Funding from the EUROSAT Budget (16): <p>6.000,- € for the Seminar on Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 "Guidelines on Audit of Disaster-related Aid" in October 2015 (SAT of Turkey)</p>
External funding (17): <p>None</p>
Use of the EUROSAT website (18): <ul style="list-style-type: none">▪ Russian ISSAI translations▪ Minutes of GT 2 meeting on 8-9 October 2015▪ Joint EUROSAT-ECIIA comparative document▪ Update of Joint Paper on implementation of INTOSAT GOV 9150
Interaction with INTOSAT groups (19): <p>Contact with INTOSAT PSC and its Sub-committees (mutual information, participation in meetings, following the process to improve INTOSAT's standard setting)</p>
Reinforcement of cooperation with other organisations or partners (20): <p>Cooperation with ECIIA (agreement on cooperation activities, set-up of Cooperation committee and SAT-IA contact persons network to implement cooperation)</p>
EUROSAT or other publications (21): <p>ISSAI spotlight in EUROSAT Magazine (on Revision of ISSAI 30)</p>
Sustainability initiatives (22): <p>Work mainly done via e-mail, only one meeting per year</p>
Activities to be disseminated (23): <p>-</p>

Suggestion of issues to be discussed with other Goal Teams (24):

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

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