EUROSAI Strategic Plan 2011-2017

GOAL TEAM 2’s

5th report to EUROSAI Governing Board

12 May 2016
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


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

<table>
<thead>
<tr>
<th>Key activities /projects</th>
<th>a. TASKS</th>
<th>b. PROGRESS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled tasks for the reporting period</td>
<td>Timetable (as planned)</td>
<td>Delivered by</td>
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<td>From (MM/YY)</td>
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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%
- Tasks only partially executed
- Tasks not executed and requiring rescheduling
- Other

- In former years
- In the current reporting period

- Observations 1
- Results and outcomes achieved
- Overall status of the key activity/project
- Observations 2

- ISSAI translated into Russian (contribution of the SAI of the Russian Federation)
- ISSAI 1, 10, 11, 20 and 21 published on EUROSAI website
- ISSAI 12, 30, 100, 300, 4000, 1003 published on EUROSAI website

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%
- Tasks only partially executed
- Tasks not executed and requiring rescheduling
- Other

- 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
- ISSAI spotlight in EUROSAI magazine: Article on Revision of ISSAI 30
- Information on GT2 Progress in EUROSAI Magazine

SP= Strategic Plan
### Implementation strategy (SP): 2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV

#### Key activities /projects

(6)

<table>
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<td>Overall status of the key activity/project (12)</td>
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<tr>
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<td>Observations 2 (13)</td>
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#### Observations 1 (10)

- 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)

#### 2.2.1 Identify needs of EUROSAI members in implementing the ISSAI

- % Tasks executed as planned
- Tasks only partially executed
- Tasks not executed and requiring rescheduling
- Other

- Needs of EUROSAI members in implementing the ISSAI identified
- Stocktaking of ISSAI implementation projects (permanent)

#### 2.2.2 Based on the needs stated, organise seminars and workshops designed to:

- provide implementation advice
- share experience and lessons learned
- identify good practices

- % Tasks executed as planned
- Tasks only partially executed
- Tasks not executed and requiring rescheduling
- Other

- Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3i Programme): 25 ISSAI facilitators certified
- Seminar on the Experience of development and possibility for Supreme Audit Institutions to implement ISSAI S500 “Guidelines on Audit of Disaster-related Aid” in Ankara/Turkey (EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes)
- Seminar on Methods and Tools to Audit Ethics (EUROSAI TF Audit&Ethics)

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

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<td>In former years</td>
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#### 2.2.3 Promote the use of relevant professional material

- **% Tasks executed as planned**
  - 100%

- **Tasks only partially executed**
  - 

- **Tasks not executed and requiring rescheduling**
  - 

- **Other**
  - 

- **Results and outcomes achieved**
  - *“Relevant” professional material defined*
  - *Collection of material started*
  - *ongoing collection of material*
### Implementation strategy (SP): 2.3 Contribute to the further development of the ISSAI and INTOSAI GOV

#### Key activities /projects

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<td></td>
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</tbody>
</table>

#### a. TASKS

- **% Tasks executed as planned**
- **Tasks only partially executed**
- **Tasks not executed and requiring rescheduling**
- **Other**

#### b. PROGRESS

- **% Tasks executed as planned**
- **Tasks only partially executed**
- **Tasks not executed and requiring rescheduling**
- **Other**

#### 2.3.1 Encourage continued support for the INTOSAI PSC and its sub-committees by

- providing information and feedback from EUROSAI;
- taking an active role within the PSC

- **% Tasks executed as planned** 100 %
- **Tasks only partially executed**
- **Tasks not executed and requiring rescheduling**
- **Other**

- **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**
- **Observation of the process to improve INTOSAI’s standard setting**

#### 2.3.2 Cooperate with external partners whose work has an impact on the ISSAI and INTOSAI GOV

- **% Tasks executed as planned** 100 %
- **Tasks only partially executed**
- **Tasks not executed and requiring rescheduling**
- **Other**

- **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**
- **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**
### III. Cross-cutting information:

<table>
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<tr>
<th>Training events (14):</th>
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<tr>
<td>• Seminars on</td>
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<tr>
<td>– Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 &quot;Guidelines on Audit of Disaster-related Aid&quot; in Ankara/Turkey (organised by EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes, October 2015)</td>
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<td>– Methods and Tools to Audit Ethics (e-Seminar organised by the EUROSAI TF Audit&amp;Ethics, 7 sessions from January to March 2016)</td>
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<td>Surveys (15):</td>
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<tr>
<td>None</td>
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<tr>
<td>Funding from the EUROSAI Budget (16):</td>
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<tr>
<td>6.000,- € for the Seminar on Experience of development and possibility for Supreme Audit Institutions to implement ISSAI 5500 &quot;Guidelines on Audit of Disaster-related Aid&quot; in October 2015 (SAI of Turkey)</td>
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<tr>
<td>External funding (17):</td>
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<tr>
<td>None</td>
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<tr>
<td>Use of the EUROSAI website (18):</td>
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<tr>
<td>• Russian ISSAI translations</td>
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<td>• Minutes of GT 2 meeting on 8-9 October 2015</td>
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<tr>
<td>• Joint EUROSAI-ECIIA comparative document</td>
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<tr>
<td>• Update of Joint Paper on implementation of INTOSAI GOV 9150</td>
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<tr>
<td>Interaction with INTOSAI groups (19):</td>
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<tr>
<td>Contact with INTOSAI PSC and its Sub-committees (mutual information, participation in meetings, following the process to improve INTOSAI’s standard setting)</td>
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<tr>
<td>Reinforcement of cooperation with other organisations or partners (20):</td>
</tr>
<tr>
<td>Cooperation with ECIIA (agreement on cooperation activities, set-up of Cooperation committee and SAI-IA contact persons network to implement cooperation)</td>
</tr>
<tr>
<td>EUROSAI or other publications (21):</td>
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<tr>
<td>ISSAI spotlight in EUROSAI Magazine (on Revision of ISSAI 30)</td>
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<td>Sustainability initiatives (22):</td>
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<tr>
<td>Work mainly done via e-mail, only one meeting per year</td>
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<td>Activities to be disseminated (23):</td>
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<td>Suggestion of issues to be discussed with other Goal Teams (24):</td>
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<tr>
<th>Suggestions to improve the implementation of the EUROSAI Strategic Plan (25):</th>
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**Date:** 12 May 2016  
**Contact person (Country/Name):** Arne Steenken, SAI Germany