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# EUROSAI Strategic Plan 2011-2017

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Terms of Reference  
for GOAL TEAM 3

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Update

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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
WG	Working Group
TF	Task Force

# Introduction

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Since EUROSAL was established in 1990, the needs of the European SAls and the environments in which they operate have changed considerably. As a result, an increasing number of SAls has sought professional and technical cooperation in the framework of EUROSAL.

To meet EUROSAL 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 SAls in their work.

The VIII EUROSAL Congress (Lisbon, Portugal, 2011) adopted the EUROSAL strategic plan 2011-2017. This first strategic plan has been developed in a spirit of openness and transparency in consultation with all EUROSAL 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 EUROSAL has been adapted accordingly by establishing four respective teams. To implement strategic goal 3, the Knowledge Sharing Team or Goal Team 3 has been created.

# 1 General Provisions

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## 1.1 Objectives

The overall commitment of Goal Team 3 is to encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners. The Team will focus both on combining current EUROSAI activities concerning the sharing of knowledge, information and experiences with some new activities designed to strengthen relationships with international organisations of audit professionals.

A key to success in this field is the openness of EUROSAI members, their willingness to share knowledge and experiences with others, and above all their wish to work together. The role of Goal Team 3 will be to provide a dynamic framework for cooperation and sharing of ideas and knowledge within the Organisation, in the scope of INTOSAI and in the global audit world.

EUROSAI WG and TF, performing knowledge sharing activities for several years now, have a significant role towards the accomplishment of Goal 3. Thus, GT3 must consider and closely coordinate its strategies and tasks with the WG s and TFs activities.

## 1.2 Tasks

In accordance with the EUROSAI strategic plan the Team shall have the following tasks and responsibilities:

- to enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs by establishing and maintaining

databases, organising training events and reviewing, improving and maximising the use of available tools,

- to enhance audit cooperation within EUROSAI by fostering regional or sub-regional cooperative audits and encouraging internships and staff secondments among EUROSAI member SAIs,
- to enhance cooperation within INTOSAI and with its Regional Working Groups and bodies,
- to enhance cooperation with external partners.

These tasks and responsibilities are concretised by an Operational Plan for Goal Team 3 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 3 is the SAI of the Czech Republic.

The chair shall have the following tasks and duties:

- lead and represent the Team,
- promote and oversee actions taken under the mandate received by the Team from the Congress,
- 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, in cooperation with all members and invited experts,
- 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 Secretariat the Governing Board and the Congress,
- liaise with the other Goal Teams
- present the reports, proposals and suggestions of the Team to the Governing Board and the Congress.

## 2.2 Membership

Non officio members of Goal Team 3 are EUROSAL 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 EUROSAL President and the Secretary General of this decision.

EUROSAL Working Groups and Task Forces are ex-officio members of the team and should be represented by their chairs or representatives appointed by them, with the necessary given authority.

EUROSAL Working Groups and Task Forces represent significant achievements in the field of Knowledge Sharing within EUROSAL, fulfilling Goal 3 of the EUROSAL Strategic Plan.

As such, the Operational Plan of Goal Team 3 shall refer to the main planned contributions of Working Groups and Task Forces for the several implementation strategies of Goal 3.

The composition of Goal Team 3 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 EUROSAL 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 and invited experts 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 Subgroups and Assignment of Tasks

To ensure active participation and achievement of the strategic goal, each member should assume a task/tasks dealing with issues entrusted to Goal Team 3 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 subgroups, 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 subgroups. All representatives participating in subgroups may be assisted by experts.

The subgroups shall operate under the main lines given and supervision of the Team and shall report periodically, or when requested by the chair on the issue or task entrusted. They shall act at their own discretion and inform the GT3 chair of the development of their work within a deadline given by the Team. Generally, subgroups shall be set up with a temporary duration for performing their task.

## 3 Procedural Provisions

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### 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 reported to Goal Team 4 and 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 invited experts. The host shall send out the invitation for the meeting at least four weeks in advance.

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

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

These communication tools may also 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 3 is English.

## 3.2 Agenda

The chair shall 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 invited experts 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 shall draft minutes in the form of a summary of agreements and circulate them for comment to the participants of the Goal Team meeting within four weeks after each meeting.

The minutes shall be adopted by written procedure and then published on the EUROSAI website for general information.

## 3.4 Liaison with Goal Team 4

Goal Team 3 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 3 as member of Goal Team 4.

Moreover, the chair of Goal Team 4 shall be notified of the meeting schedule and agenda of Goal Team 3. A representative nominated by the chair of Goal Team 4 may participate in the meetings of Goal Team 3 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 3 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

In accordance with the responsibilities of the existing EUROSAI bodies and the Goal Teams created under the Strategic Plan, Goal Team 3 shall liaise with other bodies within the Organisation, 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 to attend Goal Team 3 meetings as invited experts 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 Team 3 reports annually to the Governing Board on the work accomplished by the Team to achieve the strategic goal 3. Working Groups and Task Forces report directly to the Governing Board and Congress regarding their own mandates. However, before sending

their report to the Governing Board they shall also send it to GT3 chair who will summarise all the achievements towards Goal 3 of EUROSAI.

Goal Team 3 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.

In addition, products ready for distribution should be provided to the Governing Board. 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 shall be published by GT3 on the EUROSAI website:

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

- other items that 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 3's activities is primarily borne by the SAI or subgroup carrying out the respective activity. Financial requests from the EUROSAI 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.

At meetings of Goal Team 3 and its subgroups, each participating SAI shall finance in principle 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 EUROSAI Standard Procedures.

Any options for external funding are to be considered, as needed, by Goal Team 3 taking into account the necessary requirements for keeping independence as well as for adhering to EUROSAI 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 other relevant EUROSAT documents listed in Annex 2.

These Terms of Reference 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.

These Terms of Reference shall come into effect upon approval by the Governing Board at its meeting in Ankara on 28 May 2012.

## Annex 1

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### Members of Goal Team 3

SAI	Status
Austria	member
Belgium	member
Czech Republic	chair
Estonia	member and ex-officio member: WG on Environmental Audit
Former Yugoslav Republic of Macedonia	member
Hungary	member
Lithuania	member
Poland	member and ex-officio member: WG on Information Technologies
Portugal	ex-officio member: TF for Audit and Ethics
Slovak Republic	member
Turkey	member
Ukraine	ex-officio member: WG on Audit of Funds to Catastrophes and Disasters

### Invited Experts of Goal Team 3

SAI	Status
Spain	invited expert

## Annex 2

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### Overview of Goal Team related EUROSAI documents

<b>Documents</b>	<b>adopted by</b>
<b>1. Overall documents</b>	
<ul style="list-style-type: none"> <li>▪ EUROSAI Statutes</li> <li>▪ EUROSAI Standard Procedures</li> <li>▪ EUROSAI statement on the independence of SAIs</li> </ul>	<ul style="list-style-type: none"> <li>▪ Congress</li> <li>▪ Congress</li> <li>▪ Congress</li> </ul>
<b>2. Strategic documents</b>	
<ul style="list-style-type: none"> <li>▪ EUROSAI Strategic Plan 2011-2017</li> </ul>	<ul style="list-style-type: none"> <li>▪ Congress</li> </ul>
<b>3. Financial documents</b>	
<ul style="list-style-type: none"> <li>▪ EUROSAI financial rules<sup>1</sup></li> <li>▪ EUROSAI Budget 2012-2014</li> <li>▪ Instructions for drawing up, presenting and auditing EUROSAI Accounts<sup>2</sup></li> </ul>	<ul style="list-style-type: none"> <li>▪ Governing Board</li> <li>▪ Congress</li> <li>▪ Governing Board</li> </ul>
<b>4. Organisational/procedural documents</b>	
<ul style="list-style-type: none"> <li>▪ General Procedures for EUROSAI Goal Teams</li> <li>▪ Planning, Monitoring and Reporting Requirements (PMRR)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Governing Board</li> <li>▪ Governing Board</li> </ul>
<ul style="list-style-type: none"> <li>▪ Terms of Reference for Goal Teams, Working Groups and Task Forces</li> <li>▪ Operational Plans/Work Plans of Goal</li> </ul>	<ul style="list-style-type: none"> <li>▪ Governing Board</li> <li>▪ Governing Board</li> </ul>

<sup>1</sup> To be developed

<sup>2</sup> To be replaced by the yet to be developed "EUROSAI financial rules" after their adoption by the GB

<p>Teams, Working Groups and Task Forces</p> <ul style="list-style-type: none"> <li>▪ Work Plans of Goal Teams, Working Groups and Task Forces</li> </ul>	<ul style="list-style-type: none"> <li>▪ Goal Teams, Working Groups and Task Forces</li> </ul>
<b>5. Cooperation agreements</b>	
<ul style="list-style-type: none"> <li>▪ MoU EUROSAI-ARABOSAI (2006)</li> <li>▪ MoU EUROSAI-ECIIA (2011)</li> <li>▪ MoU EUROSAI-ASOSAI (2011)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Governing Board</li> <li>▪ Governing Board</li> <li>▪ EUROSAI-ASOSAI Conference</li> </ul>
<b>6. Other documents</b>	
Guide for organising training events (with Annex “Current Procedure for application and granting of subsidies from the EUROSAI budget” <sup>3</sup> )	
Guide on achieving audit quality	
Good practice database	

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