

6th meeting of the EUROSAI Goal Team 3: Knowledge Sharing

Jindřichův Hradec, 15 – 16 November 2016

Representatives of EUROSAI Goal Team 3 and Chairs of other GTs, namely of the SAIs of the Czech Republic, Estonia, Germany, Hungary, Lithuania, Macedonia, The Netherlands, Portugal, the Slovak Republic, Spain, Turkey and Ukraine, chaired by the SAI of the Czech Republic, held the 6th meeting in Jindřichův Hradec, the Czech Republic.

Tuesday 15 November 2016

Ms Rosecká (SAI of the Czech Republic), Chair of Goal Team 3 (GT3) welcomed and opened the meeting with introducing new colleagues and welcomed Turkey, the new member of the GT3. Ms Rosecká excused the absence of Mr François (SAI of Belgium), Ms Morawska (SAI of Poland) and INTOSAI Secretariat (SAI of Austria).

The EUROSAI Strategic Plan 2010-2016 is coming to an end and GTs' work is going to be revised or finished, but there is a possibility of another meeting of GT3. According to information received, GT1 is considering organising another meeting and GT2 is not going to hold another meeting.

All the participants agreed with the agenda of the meeting.

Item on Presidency issues

Ms Wilbrink (SAI of the Netherlands, chair of GT4) presented the work of the SAI of the Netherlands, and GT4 members on the EUROSAI Strategic Plan 2017-2023 that will be approved at the Congress in Turkey in May 2017. Ms Wilbrink pointed out that EUROSAI increased by 20 members from its establishment and it faces challenges in cooperation and exchange of information/knowledge. This was also an important topic in the previous Strategic Plan and continues to be an important topic now. Ms Wilbrink recalled the self assessment that took place in 2015 and will be finalised by Spain and the Netherlands. In the next strategic period, the main expectation from EUROSAI is to facilitate the exchange of information and documentation which forms the key priority of the next Strategic Plan, to achieve a more effective exchange of knowledge and experience. GT4 also made an external scan and looked at other organisations on how are they functioning and whether any information/ideas received would help the functioning of EUROSAI. One recommendation for strategic planning and participation is to involve passive members and make it the GB's responsibility, to consider a combination of long term and short term strategies and to have one experienced and one less experienced member co-chairing a working group. SAI of the Netherlands will prepare a new draft of the Strategic Plan, taking into account the outcomes of discussions by the two subgroups concerning the strategic goals. There will be an extra GB meeting in Moldova in February where the draft Strategic Plan will be finalised and also a draft idea of the governance structure of EUROSAI will be presented. The intention is to make EUROSAI more effective and appealing/attractive to every member of EUROSAI.

In the discussion that followed, Ms Garcia (SAI of Spain) clarified that no decision on goals was made at the 44th GB meeting held in Luxembourg. There were a lot of discussions taking place but an agreement was not reached on this topic. There was not a decision reached on “integrating goal 2 and goal 4” as appeared in Wilbrink’s presentation. Ms Almeida agreed with Ms Garcia that a decision was not made yet, it will be decided at the next GB meeting.

Ms Rasso (SAI of Estonia) asked whether the SAI of the Netherlands has started thinking about where the WGs will fit in and under what GTs they will operate. Ms Wilbrink replied that this issue is currently discussed.

Item on Xth EUROSAT Congress. New Presidency of EUROSAT

Ms Çetin (SAI of Turkey) notified the participants about the upcoming Xth EUROSAT Congress that will take place in Istanbul from 22nd till 25th May 2017 as Turkey will take over the EUROSAT Presidency from The Netherlands. The theme of the Congress will be “Implementing ISSAIs; challenges and solutions“. The Congress will aim to promote the communication of ideas and practical experiences among SAIs on Implementation of ISSAIs and contribute to the further improvement of the ISSAI framework. Ms Çetin informed about an important deadline, 16th December 2016, when EUROSAT SAIs are requested to inform the Turkish Court of Accounts whether they are interested to lead and moderate a workshop or seminar. Leaders, moderators and content of the workshops and seminars will be specified between 19 December 2016 and 20 January 2017. Official invitation letter for the Xth EUROSAT Congress will be sent during the second half of January 2017. Ms Çetin clarified the programme of the Congress and the themes and subthemes.

Item on EUROSAT website, EUROSAT publications, EUROSAT budget, KSC-IDI portal for EUROSAT and new strategy of INTOSAT

Ms Garcia informed about issues related to the EUROSAT Secretariat. She presented statistics that showed the number of users of the EUROSAT webpage from the beginning of 2015 till October 2016. Furthermore, EUROSAT Secretariat has some proposals on updating the website, it suggests that WGs and TFs automatically post on the EUROSAT website the news about an event that they place on their websites. It would make their work more visible and promoted and would also lead to better integration of EUROSAT activities. Ms Garcia continued with information on EUROSAT Magazine and its improvement and promotion which is one of the key projects within Goal Team 4. A survey was conducted to learn about the level of satisfaction of EUROSAT members with the EUROSAT Magazine and some recommendations raised were implemented. Furthermore, a memorandum and ToR for setting up an Editorial Board was presented by the Secretariat to GT4 members during the 11th GT4 meeting in The Hague. The final version of the proposal needs to be agreed by the GT4 and will be sent for GB’s approval. Ms Garcia elaborated on the changes made to the EUROSAT Magazine, more specifically the 21st issue which was designed in a more visual and attractive way and it received positive feedback from members. The EUROSAT Secretariat is now working on the 22nd issue of the EUROSAT Magazine. Ms Garcia also informed about EUROSAT budget and on the funds allocated to the GTs, those already spent and those currently available. Lastly, Ms Garcia talked about INTOSAT KSC-IDI Community Portal, an

online learning and communication platform for EUROSAI which EUROSAI GB agreed to test at its 44th meeting in Luxembourg, following the GT4 proposal (<http://www.intosaicommunity.org/>). There is no cost involved in using the portal so EUROSAI can test it freely. The functionalities of the Portal are: On-line meetings (using blackboard), Forum (using Moodle), Communities of Practice, Blogs, Surveys, and E-learning. A restricted EUROSAI AREA will be opened to test the portal. The GT4 agreed to start testing the Portal by using the videoconferencing tool. Ms Garcia gave some examples of the use of KSC-IDI Community Portal by other Regional Organisations like ASOSAI which have enrolled on the e-learning programme of IDI to fully use the e-learning functionality of the Portal. She also drew GT3 members' attention to the enhanced role of the Regions in the new INTOSAI strategy in several areas, which should be kept in mind when preparing the new Strategic Plan of EUROSAI.

Ms Rosecká thanked Ms Garcia for all the work done for the GT3 and EUROSAI and agreed with the proposal of updating the EUROSAI website. Ms Garcia confirmed that updating the EUROSAI website with a breath of fresh air/and giving it a boost would be needed. The Secretariat proposed it to the GB during its last meeting but since more changes of the website will be needed after the Strategic Plan of EUROSAI is approved, they decided to postpone the update until then.

Ms Rasso suggested that the websites of the WGs could be opened through the EUROSAI website with the new sight of the EUROSAI website. Ms Garcia replied that it is possible even now, since WG and TF websites can be reached in WG/TF subsections of the website, although it might not be very intuitive. On the other hand, the EUROSAI Secretariat would like to see more information from the WGs and TFs on their subsections.

Ms Ludes (SAI of Germany) asked if it is possible to receive statistics on whether there are users of the section with ISSAIs in Russian. Russian colleagues are interested whether other Russian speaking countries use the Russian translation of ISSAIs. Ms Garcia explained that for such data statistics – number of downloads of the ISSAI in Russian - it is necessary to ask for it in advance since a counter must be placed in every file. This is also one of the things that needs to be taken into account with the new EUROSAI website. However, number of visitors and visits to the ISSAI section (Russian version) can be easily obtained and Ms Garcia offered to obtain those data and send them to her.

Item on GT3 Operational Plan – summary on what has been done so far on databases

Ms Rosecká gave a brief recapitulation of GT3 work, its main responsibilities being the databases, training and audit cooperation. The GT3 is now composed of 13 members. The GT3 has ex-officio members that are chairs of working groups and also one invited expert, the SAI of Spain. The last annual meeting of GT3 took place in Lisbon in October 2015.

Ms Molnárová (SAI of the Czech Republic) gave an overview of the work done on database of audits and database of products. There are 23 contributors to the database of audits and the most recent contributor to the database is Norway. Until 8th November 2016, there were 849 audits in the database. Ms Molnárová later presented improvements done in the database of audits. She has informed that the types of materials that can be added to the

database have been reduced from 8 to 5. Further improvement involves a video tutorial on how to add an audit to the database that was launched in July 2016. Ms Molnárová has also informed on additional subjects that were added to the subject list and presented a list of subjects that were suggested as to be added by contributors to the database. She has also informed on adding missing information to the cooperative audits that are in the database. Within the work on EUROSAI databases, GT3 will now focus on the database of products because so far there are only 212 products. The database of products is filled by GT3 team, not the individual countries, so the work required to be put into it is more demanding. GT3 also wants to focus on the search filters of the database of products.

In order to market the databases better, it was suggested to send an informative e-mail about the databases twice a year, instead of once a year. Ms Wilbrink suggested to integrate a link to the database into e-mail signature to raise awareness. Ms Kivi (SAI of Estonia) informed that the Working Group on Environmental Auditing was encouraged and agreed to add audits to the EUROSAI database of audits and not have them duplicated in the database of environmental audits. Ms Garcia asked about whether the Contact Committee had made a final decision on stopping using CIRCA database and only use the EUROSAI database of audits. Ms Molnárová explained that the topic was discussed at the last meeting of the EU Liaison Officers in Riga in April 2016. The Contact Committee did not make a specific decision on this topic in Bratislava in 2016 but all the member states agreed on stopping using the CIRCA database and adding audits to the EUROSAI database of audits. Ms Rosecká also pointed out that no one was really updating the CIRCA database. Ms Puteikienė (SAI of Lithuania) also informed about decision of SAI Lithuania to only add audits onto the EUROSAI database. Ms Mihailova explained that SAI Macedonia fills in all performance audits that are not related with environmental topic/theme into the EUROSAI database and environmental audits into the WGEA database. Mr Udovik agreed with the concept to use one database to avoid duplication and the WGAFADC will be encouraged to use the EUROSAI database of audits. Ms Puteikienė suggested that GT3 should send more e-mails about the EUROSAI database of audits to encourage members to add their audits in the database. GT3 team agreed that it will send e-mail about the EUROSAI database of audits twice a year. Mr Steenken (SAI of Germany) informed about the United Kingdom sending e-mails asking questions about different topics and whether other countries have answers to their questions and suggested the United Kingdom should be encouraged to use the EUROSAI databases and look for some of the information it is looking for there. Ms Ludes confirmed that GT2 will supply its products to the GT3 team at the beginning of 2017.

Item on GT3 Operational Plan – summary on what has been done so far on training

Ms Rosecká followed with a presentation on EUROSAI training events in 2015 and 2016. She informed that GT3 annually drafts so-called “Report on feedback and follow-up on EUROSAI training events” which contains a lot of information about training events, participation in them and a brief evaluation of them. From January 2015 to January 2016, 5 training events were organised and evaluated under the umbrella of EUROSAI. These training events were attended by 206 participants in total. Ms Rosecká reassured the participants that there exists a possibility to co-finance trainings and other events from the EUROSAI budget.

Furthermore, GT3 team has prepared interactive evaluation forms for participants and contributors of the training events. These forms are adapted to the needs of each seminar and because they are prepared in electronic form in LimeSurvey, it evaluates the answers automatically and feedback is received quickly. Furthermore, the programme is free, user friendly and does not involve any programming, the design can be modified and it provides basic analysis. A future task for GT3 is to draft a guide on how to use the LimeSurvey programme with the help of the Secretariat, the Netherlands, Lithuania and Estonia. Ms Ludes pointed out that Mr François had experienced some problems with LimeSurvey and he could be asked to provide feedback in this area. Ms Garcia pointed out that from previous experience with using LimeSurvey it is a very useful tool if you are very knowledgeable about how to use it and you know the tricks. For that purpose, she suggested to make available to potential users of LimeSurvey the paper drafted by the SAI of the Netherlands on lessons learned on LimeSurvey – where the experience they had with self-assessment report is summarised. As a result of the last meeting it was decided to create impact evaluation forms for events. The impact evaluation forms will be tested at the spring training session which was organised by the WGEA in Estonia. The impact evaluation forms are not available yet as there are some technical problems. Anonymity of persons needs to be guaranteed and that problem is not solved yet, however feedback will be ready for the GB meeting. Furthermore, GT3 updates the list of EUROSAI training experts, which consists of 56 experts from 11 SAIs. Next update of the list will be done at the beginning of 2017. The list is available on the EUROSAI website in the training section.

In the discussion, Ms Ludes suggested to include experts on ISSAIs, as some countries have certified ISSAIs facilitators, if they are not included in the list already. Ms Kivi asked if the list contains experts in a specific field or experts in general and Ms Rosecká replied that the list contains experts in all sorts of fields. Mr Udovik (SAI of Ukraine) asked whether there are any criteria for choosing the experts. Ms Rosecká replied that an expert does not need a certificate but he/she needs a long experience in auditing and it is up to each country to decide on the experts to be included. Ms Wilbrink asked how the SAIs know about the training experts list and Ms Rosecká informed that it appears in the News section at the EUROSAI website when the list is updated. The GT3 team also sends the list of training experts to the country organising an event so it can choose and contact experts if desired. Ms Almeida (SAI of Portugal) suggested to improve the knowledge in each SAI about the list of training experts and its overall marketing. Ms Garcia also stressed out that a lot of things are done within EUROSAI but people do not know about them and that creates a challenge. There is space for improving marketing, internal and external communication.

Finally, Ms Rosecká informed about the Practical guide for EUROSAI training events which contains most important information on organisation of training events and will be updated at the beginning of 2017.

Item on GT3 Operational Plan – summary on what has been done so far on cooperative activities

After the coffee break, Ms Bargelová (SAI of the Czech Republic) continued with her presentation on Audit cooperation within EUROSAI. This year a decision was made to

organise a seminar on Cooperative Activities, to prepare a list of possible areas for future cooperative audits and offers for cooperative activities and to support a coordinated audit led by SAI Slovak Republic. SAI of the Czech Republic will organise and host a seminar on Cooperative Activities in autumn 2017. GT3 made a list of possible areas for future cooperative audits from a number of sources and Ms Bargelová would kindly ask you to fill in your ideas about areas for regional or sub-regional cooperative audits in the list we send as annex 1. GT3 publishes offers for cooperative audits in the News section on the EUROSAI website but this year no offers were published and GT3 now believes it is not a very effective way of getting SAIs interested in cooperative audits because SAIs decide on these activities often while in the same working group or if the SAIs realise they have common interests or problems. Furthermore, Ms Bargelová clarified that SAI of the Slovak Republic will not carry out a coordinated audit on efficient management of EU funds due to limited capacity possibilities. Finally, Ms Bargelová presented the objectives of the seminar on Cooperative Activities that the SAI of the Czech Republic will organise in autumn 2017. The SAI of the Czech Republic will send a questionnaire to SAIs to ascertain how many SAIs are interested in such a seminar and reveal the SAIs needs to prepare efficient contents of the seminar. Ms Bargelová also informed about the cooperative audits the SAI Czech Republic is carrying out and has planned for 2017.

Mr Udovik suggested in the discussion that maybe we should include ongoing cooperative audits in the EUROSAI database of audits. Ms Molnárová pointed out that it would be difficult to manage documents related to ongoing audits in the database. Ms Çetin was not sure whether you can search according to a language on the EUROSAI database of audits. Ms Molnárová clarified that it is possible to choose a specific language on the EUROSAI database of audits. Ms Garcia also pointed out that we do not know how many countries carry out a cooperative audit at a certain moment, an idea could be to find a place to put it on the EUROSAI website. Mr Steenken agreed with the proposal to have information about cooperative audits on the EUROSAI website so other countries get an idea what other countries are doing at a certain moment of time. Ms Puteikienė informed that SAI Lithuania is exchanging annual audit programme with the northern countries. Ms Bargelová drew attention to an important aspect that some countries have a problem with secrecy of documents. Ms Almeida added that SAI Portugal does not have the audit plan open to the public.

Item on GT3 Operational Plan – summary on what has been done so far on staff secondments

Ms Rosecká stepped in for Ms Morawska who excused herself from the meeting and summarised Ms Morawska's presentation and proposal on staff secondments. Because Ms Morawska also sent her proposal through e-mail, the EUROSAI Secretariat replied and elaborated an answer with some questions for Ms Morawska. Ms Rosecká proposed that Ms Morawska should have time to answer and explain her position to the questions EUROSAI Secretariat asked. This issue was decided to be dealt with through e-mail communication.

Brainstorming session started with the discussion of the database of audits. The first question discussed were suggestions for new subjects to be added to the filter section in the

database of audits. Currently there are 33 topics in the filter section. Ms Garcia clarified other subjects can be added but the reclassification of all the audits now in the database needs to be taken into account. Topics suggested to be included were: waste management (water), gender issues, refugees, certification of consolidated accounts, investment. Further it was suggested to change “ICT and Systems Analysis” to Information Technology.

In the subject Private finance it was suggested to delete “(PFI and PPP)”. Further it was recommended to add the topic “Sport” to “Education and Training.” Another idea was to include sub-items, for example have the topic “Fiscal policy” and the subtopic Taxation and Duties.

The participants were asked for tips on how to improve the database of audits. An important aspect to be focused on is to improve the “search field” so it looks for a term in all the documents. Another proposal was to include keywords in the audit template. A valuable document could be FAQ that would be put on the website dealing with the database of audits. More than 10 results should be visible on the page as there are more and more audits in the database. If there is a rather large number of audits, they could be arranged in an ascending order by year/country.

Ms Molnárová pointed out that some aspects of the search fields are not as instinctive as they could be, e.g. if you want to see results for more years, you have to click Ctrl and click on the different years. Participants were asked whether they can think of other topics to be added to the list. Ms Ludes specified that it does not really fall straight on the topic list but implied whether countries could specify if they have used ISSAIs in their audits or not.

Second issue discussed was how to persuade countries to add more audits, or how to make them start contributing. Ms Molnárová noted that one of the problems she realised is that countries which only have their materials in their native language and not in English, they do not know whether to add the audits into the database or not. There was a general agreement that internal marketing within the SAIs should be better, e.g. a short article about the database in the WGs newsletters, short information about the databases in EUROSAI News section and on each SAI’s intranet.

A third topic related to the EUROSAI databases was concerned with spreading the knowledge. The SAI of the Czech Republic sent an e-mail to all employees with the information on the databases, it published an article about the databases in its quarterly magazine and prepared a presentation on the databases for the audit departments and this will continue to happen next year.

Next topic to be discussed was the issue of training, more specifically updating the Practical Guide for organising EUROSAI Training Events. Ms Ludes asked whether the evaluation forms in paper/word format are necessary if we use LimeSurvey, Ms Rosecká replied that not all countries are using LimeSurvey, not yet at least. Ms Kivi asked whether GT3 has information on how many people use the Practical guide. Ms Wilbrink asked whether not to include practical information there, Ms Rosecká replied that the practical information is included in the Checklist.

Lastly, the upcoming seminar on Cooperative Activities was discussed. Ms Bargelová asked whether participants have any ideas about questions to be added to the questionnaire. Ms Kivi suggested that persons filling in the questionnaire could indicate in what form should the seminar take place, e.g. workshop, seminar. Ms Bargelová replied that SAI of the Czech Republic would like to combine a number of forms to lead the seminar. Ms Kivi and Ms Wilbrink also suggested that the division of form of participation into active and passive is a strange one as all the participants should be active but participants should indicate whether they will prepare something themselves or they just want to participate in the seminar. So the question could be phrased like this “How would you like to contribute to the seminar?” “Do you want to suggest a topic?” The word “passive” was realised as demotivating.

Ms Rasso also suggested that the seminar does not have to lead to cooperative audits necessarily but to cooperation and that might be enough for the time being. And even exchanging outcomes, benefits, drawbacks can be enough. Mr Steenken suggested that the seminar could be transmitted through video conference to reach a wider audience. Ms Laczkovich (SAI of Hungary) proposed that replies from the questionnaire could be distributed among EUROSAI countries and cooperation could be triggered for example through sharing interest in the same subjects.

In conclusion of the first day Ms Rosecká announced that the SAI of the Czech Republic prepared 3 booklets about GT3 achievements that should be presented at INCOSAI. She showed them to the participants and asked for their feedback.

Wednesday 16 November 2016

Item on discussion about booths at the XXII INCOSAI

The second day of the meeting started with the GTs, WGs and TFs discussing the EUROSAI booth at INCOSAI led by Ms Garcia (annex 2) and was followed by a brainstorming session led by Ms Wilbrink on lessons learned from GT3’s work on Knowledge Sharing. The participants were divided into two groups and were asked what aspects should be left unchanged, left out and what new topics should be introduced within the new Strategic Plan.

One group agreed that databases and cooperative activities, training, spreading of information, networking and striving for innovation should continue. GTs should avoid overlaps, duplication in reporting and some formalities. New topics that should be introduced are sustainable development, audit of municipalities, use of modern tools, e.g. video tools – broadcasting.

The second group agreed that all databases, training activities/seminars should continue to be functional, close cooperation with other WGs and TFs and sharing knowledge. It could not think of aspects to be left out and it believed that staff secondments should really be implemented in the near future, donors – external sources could be sought, e-learning should form a valuable part, the use of social media should be encouraged and the use of media, e.g. specialised videoconferences should be encouraged.

Item on activities of GT1

Presentation part started with the review of the activities of Goal Team 1 on Capacity Building. The GT1's main task encompasses facilitating development and strengthening of institutional capacity of EUROSAI members and it currently takes care of 18 tasks. Ms Laczkovich presented the products and publications that were developed over the years and seminars organised. The GT1 communicates and publishes its results on the EUROSAI website in the News section, informs about new publications and events organised. Furthermore Ms Laczkovich informed about the meetings of the GT1 that took place in 2015 and 2016. During 8th and 9th meetings the GT1 reviewed the period of 2011-2017 and discussed proposals for the next period. GT1's main findings were to identify capacity building needs, identify the stakeholders of capacity building on international level, focus on the audit profession, find a link with the other WGs to identify good practices and communicate them effectively between EUROSAI members. GT1 hopes to gain new ideas through cooperation with AFROSAI. At the INCOSAI booth it will present 50 copies of each publication that it produced, a video on Integrity Conference, GT1 materials on pen drive and a poster containing Factsheet on EUROSAI Innovations.

Ms Rosecká pointed out that the GT1 has its own database that contains documents it produces that are also contained in the EUROSAI database of products and suggested that GT1 database could be merged into the EUROSAI database of products.

Item on activities of GT2

Mr Steenken followed with a presentation on GT2's work and informed that the GT2 might not continue in the future due to the overlaps of the Goal Teams but also reassured that although Germany will be highly busy with the United Nations mandate it does not mean it will stop working within EUROSAI. GT2 was set up 6 years ago and had 6 meetings and its main aim was to raise awareness of the ISSAI and INTOSAI GOV, support EUROSAI members in implementing them and contribute to their further development. One of the main tasks was to produce Russian translation of ISSAI and publish it on the EUROSAI website. In order to raise awareness, the GT2 reported on the ISSAI Spotlight in the EUROSAI Magazine. GT2's aim was to also promote ISSAI between as many SAIs possible and also managed to compile a list of ISSAI experts. Mr Steenken also talked about seminars dealing with the theme of ISSAI. Mr Steenken also informed about Denmark stepping down from the INTOSAI Professional Standards Committee and that it will be replaced by Brazil and the ECA.

Item on activities of EUROSAI WGEA

Ms Kivi followed up with a presentation on EUROSAI WGEA, its progress and plans. Ms Kivi summarised the events the WGEA organised in 2016, e.g. seminar on recycling in Tallinn in spring. The seminar on recycling also encompassed the topic of circular economy which is about waste management, reused waste that strives for waste to be reused and lead to basically zero waste economy. Ms Kivi informed about EUROSAI WGEA Newsletter that is available on EUROSAI WGEA website and a spring session on Water Quality and Management that will take place in Slovenia 25th and 26th April 2017. Ms Kivi and Ms Rasso informed about the possible use of MOOCS (massive online open communication sources) a free access online course. It is an initiative of the SAI of Estonia and it is something that

could be used in the future. Next step would be to develop MOOCS on different topics – e.g. water. The platform is provided by the university which solved technical problems. Furthermore Ms Rasso informed the participants that they are more than welcome to provide news to be published into the EUROSAI WGEA Newsletter. The EUROSAI WGEA will organise a training seminar on Environmental Data and Information Systems in Albania in October 2017 and participants are welcome to get involved or provide a speaker that could add its knowledge on this topic. Ms Rasso also mentioned the topics of starting cooperative audits and asked participants for their input if they have experience in carrying out audits on these topics (i.e. energy efficiency, air quality and marine parks). All of the mentioned cooperative audits will begin in 2017.

Item on activities of EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes

Mr Udovik briefly presented the work of the EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes which is chaired by Ukraine and consists of 18 SAIs being permanent members and 2 SAIs being observers. The II Meeting of the WG was held in Baku, Republic of Azerbaijan on 7th April and it was attended by 14 SAIs. The WG engages in 4 Strategic Goals, capacity building, joining efforts, knowledge sharing and extension of contacts and the WG has organised two seminars over the years 2015 and 2016. The WG has initiated audits in the areas of prevention and consequences of elimination of floods/earthquakes/forest fires, waste management and utilisation.

Item on activities of EUROSAI Task Force on Audit and Ethics

Ms Almeida gave an overview of the EUROSAI Task Force on Audit and Ethics that now has 4 more members (Germany, Sweden, United Kingdom and Moldova). The TF strives to achieve two main Goals, to contribute to raise public confidence in SAIs by supporting the implementation of ISSAI 30 (Code of Ethics) and to promote ethical conduct in public organisations through the SAI's activities. The TF issued 3 papers concerning ethics. The TF has organised a number of seminars, in Luxembourg, Portugal and Turkey. The TF is launching a competition for a video on ethics among SAI members.

Item on activities of Task Force on Municipality Audit

Ms Puteikienė explained in her presentation how the idea of the Task Force on Municipality Audit started in 2013 in Banská Bystrica where it began its journey, and how a decision to set up the TFMA was made during the 44th EUROSAI GB meeting held in Luxembourg in June 2016. A survey was carried out on whether this TF was necessary and 60% of the respondents said it would be useful. There was a recently held seminar in Vilnius where participants visited an actual audit taking place at a municipality and were able to share the experience and knowledge.

Item on seminar on Implementation of the ISSAI 300

Ms Fáberová (SAI of the Slovak Republic) introduced the seminar on Implementation of the ISSAI 300 – Fundamental Principles of Performance Auditing – experience and best practice that will be held in Bratislava from 5th to 6th April 2017. The seminar will have presentations

taking place in plenary and in working groups. The seminar is designed for performance auditors and staff of methodology departments and it is a follow-up event of the “Seminar on the use of the performance audit guidelines” in Bonn in December 2013 and it is designed to share experiences on implementation of ISSAI 300. SAI of the Slovak Republic contacted three possible speakers, Mr Lausten, Mr Weinrichter and Mr van den Broek and so far received a valid confirmation from Mr Weinrichter. Info Note and Call for Contribution will be sent out to the EUROSAI members and the deadline for contributions will be January 2017 and a detailed programme will be designed after that.

Ms Müllerová (SAI of the Czech Republic) passed on greetings from the President of the SAI of the Czech Republic to the participants and reminded everyone about the planned seminar on Cooperative Activities in Prague in autumn 2017 and the sending of a questionnaire that will help determine how to best design the seminar.

Item on EUROSAI/ECIIA joint seminar – internal auditors in public sector

Ms Ludes filled in for Mr François and informed about a EUROSAI/ECIIA joint seminar – internal auditors in public sector that the ECIIA will hold probably on 27th April but the date is not yet finally confirmed. A Dutch speaker was confirmed for the previous date of the seminar, 20th April therefore it is not certain whether he will be able to attend on 27th April 2017.

Ms Garcia reminded members of an e-mail sent by Ms Finnemore on 11 November 2016, asking for feedback about how to start with the MoU signed between EUROSAI and AFROSAL in 2014. Ms Finnemore clarified in her e-mail that it would be helpful to identify the potential areas of common interest or common challenges for the two regions, as well as capacity building and knowledge sharing activities that could benefit from a fruitful exchange of experiences. Ms Finnemore asked for feedback on any potential areas of interest and knowledge sharing initiatives, activities or products that the participants’ SAIs would be interested in cooperating with AFROSAL.

Ms Rosecká, Ms Bargelová and Ms Molnárová finished the session with the future tasks set for their respective areas within the GT3 team on the EUROSAL databases, training and cooperative activities.

Mr Rosecká asked Ms Wilbrink when the GT3 team need to submit the final report to the Presidency country.

Finally, Ms Garcia informed Ms Puteikienė and the other participants that SAI Spain is joining the TF on Municipalities.

End of meeting

Annex 1: Areas for cooperative audits

Annex 2: Summary from the discussion regarding the EUROSAL booth at INCOSAL

Annex 1:

Areas for regional or sub-regional cooperative audits (updated version for 2017)

EUROSAI Governing board

- Health care
- Open data

EUROSAI WG on the Audit of Funds Allocated to Disasters and Catastrophes

- Prevention and consequences elimination of floods
- Prevention and consequences elimination of earthquakes
- Prevention and consequences elimination of forest fires
- Waste management and utilizations

EUROSAI WG on Environmental Audit

- Multilateral Environmental Agreements on Air Pollution
- Energy Efficiency in Public Sector
- Marine Protected Areas and Marine parks

EUROSAI WG on Information Technologies

- Data protection

Annex 2:

Summary of the discussion regarding the EUROSAI booth (Friday 9 December opening hours; 13:30 to 18:00)

- **Time to set the EUROSAI booth up:** Wednesday 7 December coffee break 10:00 am-10:15 am. (after the inauguration ceremony).

The exhibition area where the booths are located is very close to the ICC Hall where the session of the Congress will take place.

- **Videos:** they will be displayed one after the other. The Secretariat will put them together:

Power presentation: 25th anniversary of EUROSAI + WGAD presentation

Videos: IX Congress, I and II YES Congress, GT3 video.

- **Posters:**

Posters must be printed by every participant who will be responsible also to bring them to the booth.

Poster will be put on the walls (WGEA timeline on the left wall, the other poster on the big wall 7 meters long)

Standard size; *Super A1" 610mm X 914mm (except for the WGEA timeline)*

Material paper: *couché paper* (if possible)

Hooks for the posters: to be provided by the host

WGEA- Roll-up poster (which will be transported by our Estonian colleagues) will be placed at the entrance (corner on the right side)

- **Stands for flyers/booklets.** 3 of them. Tables will be also available to put materials on them
- **Pen drives** to be distributed by Hungarian colleagues
- **2 flipcharts for the Portuguese and Dutch colleagues**
- **Documents, leaflets, etc.** Each of us will be responsible for the delivery.

The contact person and the address provided by the host to send materials or any other things:

Asma Alshehhi

IR & External Communication Officer

State Audit Institution

United Arab Emirates

Abu Dhabi, Al Bateen, Bainuna Street

Tel. : +971 2 699 4172

Fax : +971 2 635 9998

P. O. Box 3320

E-mail: Asma.AIShehhi@saiuae.gov.ae