

Fourth Meeting of the EUROSAI Goal Team 3: Knowledge Sharing

Bratislava, 12 – 13 November 2014

Minutes¹

Wednesday 12. 11. 2014

Welcome and opening by the Presidents of the Czech Supreme Audit Office and the Slovak Supreme Audit Office

1. Adoption of the agenda

2. GT3 Plenary meeting

2.1 GT4 annual report about EUROSAI Strategic Plan implementation: summary on what has been done in 2011 - 2014

SAI of Portugal gave a short summary on what has been done within its Presidency in 2011-2014. The main objective was to implement the Strategic Plan (SP) and work toward the achievement of its four main goals. After 3 years of the SP implementation, 58% of the defined expected outcomes were implemented and participation of EUROSAI members in the EUROSAI activities has increased.

There are still challenges that need to be further explored and solved:

- One of the difficulties faced has been to deal with some overlapping and unclear borderlines between goals and activities in the SP and assigned to GTs
- A fostered and effective use of the available communication tools
- E-learning possibilities

The EUROSAI Secretariat congratulated GT4 and specially the SAI of Portugal who led the drafting of the Midterm Review Report and said that the report was very well accepted by the EUROSAI members at the last Congress.

2.2 EUROSAI Strategic Plan: new challenges for period 2014 – 2017

SAI of the Netherlands as the new EUROSAI Presidency informed about the conclusions, recommendations and challenges of the IXth EUROSAI Congress held in The Hague in June 2014 which are:

- Culture and leadership
- Delivering the message
- Open data

¹ All presentations were distributed to the participants and are available in electronic form on request from SAI of the Czech Republic (Chair)

First Young EUROSAI Congress was held under the umbrella of the SAI of the Netherlands in Rotterdam in November 2013 with the main theme: Innovation. The next Young EUROSAI Congress will be held in Israel in the second half of 2015.

Moreover, the ways EUROSAI should facilitate activities to develop the capacity of SAI's to deliver the message were discussed.

The new Presidency has the following objectives:

- Capture the theme and energy of the Congress: Innovation
- Transform EUROSAI into a more professional knowledge sharing network organisation
- Benchmark on the internal organisation of EUROSAI
- Encourage collaborative audits
- Expand the Young EUROSAI network
- Abandon "zero error culture"
- Change to stay the same

2.3 EUROSAI Strategic Plan: changes related to GT3 Operational Plan approved by the Congress and Governing Board

The Chair informed briefly about the modifications in GT3 implementation strategies which were approved by the Congress and the changes in the team set-up. Ex-officio members Norway and Switzerland passed on the chairmanship of WGEA and WGIT to SAI of Estonia and Poland; therefore they are not members of GT3 anymore. Some overlapping activities were taken over by GT4.

2.4 GT3 Operational Plan – summary on what has been done so far within the subgroups for implementation strategies 3.1- 3.4

According to the Chair, the main developments were:

3.1.1 Establish and maintain a database of audits conducted by the EUROSAI members in different fields:

- Final structure of the database with technical specification was done. The participants were informed that the Secretariat sent right before the meeting the message that the offline version of the database is already prepared for testing.
- Relation among the EUROSAI GT3 and databases of WGs, TFs and Committee was set. The participants from Poland, Portugal, Estonia and Hungary was invited by the Chair to participate in a short meeting to clear the relations between databases existing at each WG, TF and Committee. Each of the WG, TF and Committee representative was asked for the opinion on the co-existence of the EUROSAI database of audits and individual databases. It was agreed by WGs, TF and Committee that there is no duplicity with their databases.
- Form for contribution to the database was finalised. The participants were kindly asked for cooperation by filling in the form.

SAI of Belgium asked if more rows to the Title of audit in original language(s) could be added, for audit reports from multilingual SAIs (e.g. of Belgium and Switzerland). The EUROSAI Secretariat promised to check the possibilities with the website contractor.

3.1.2 Establish and maintain a database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks:

- Final structure of the database with technical specification was done. The Secretariat also presented the existence of offline version of the database of products. GT3 is going to start to fill in this database as well.
- The rules for contributing to this database were set. The participants were also informed how to contribute to the database if they want to add some product.

3.1.3 Organise training events/knowledge sharing seminars to share experience and knowledge according to the needs identified within EUROSAI

- Evaluation of the questionnaire on the training needs was done (three documents drafted: List of training experts, List of training topics indicated by SAIs most frequently, List of SAIs that are prepared to host training events)
- Marketing tools were identified
- List of EUROSAI Training Events 2014 was prepared
- Placement of the database of INTOSAI Training experts to the EUROSAI website was discussed with the administrator of the database – the SAI of Peru. There will be two overviews of experts – one of EUROSAI experts (list of EUROSAI experts), the other one of INTOSAI experts (INTOSAI database of experts)

3.1.4 Review, improve and maximise use of available tools to disseminate information on products in line with the EUROSAI and INTOSAI communication policies (internally called “marketing activities”)

- Marketing tools from the perspective of individual SAIs and from their nature were identified and developed
- Several news on the EUROSAI website were published, GT3 regularly updates the EUROSAI website section concerning training as well.
- Articles about GT3 activities were published in EUROSAI Magazine
- Presentations of work and outcomes of GT3 on several meetings were made
- GT3 activities inside the SAO of the Czech Republic were presented
- A template presentation to promote the databases and other information was distributed to the EUROSAI members. SAI of Lithuania mentioned that they already use it within their office.

Further marketing activities were discussed during the brainstorming session and the results were presented during the second day of the meeting. They also were incorporated into updated Operational plan of the GT3.

3.2.1 Identify areas for regional or sub-regional cooperative audits responding to new challenges +

3.2.2 Encourage EUROSAI members to take part in cooperative activities, such as joint, coordinated, parallel audits

- Questionnaire on possible areas for cooperative activities was evaluated
- Offers for cooperation - new section of the EUROSAI website was suggested
- Proposal of ways to present results of cooperative audits to other SAIs
- The changes of the “EUROSAI website’s updating protocols ” were initiated

- The creation of the new box Cooperative Audit in the EUROSAI website was discussed with the EUROSAI Secretariat (creation after launching databases of audits and products in the new section devoted to audit)
- The cooperation with INTOSAI CBC Subcommittee 2 was established

SAI of Belgium mentioned that we should use the EU Contact Committee (in particular JWGAA) databases as much as possible. However, this use faces the problem related to the restricted access to the CC databases. The Chair and EUROSAI Secretariat promised to examine possible solutions to this problem.

3.2.3 Encourage internships and staff secondments among EUROSAI member SAIs

- Survey in 2012 launched to learn SAIs' views on the issue and help find out how to increase internships and staff secondments in the EUROSAI community
- Barriers in organising internships and secondments were identified
- Proposal of roles of EUROSAI within internships and staff secondments were specified:
 - Extending the forms of transfer and exchange by adding short term study visits
 - Extending the forms of transfer and exchange by adding internal secondments within a SAI / the state public administration
 - Resolution of the EUROSAI Governing Board supporting and encouraging organisation of secondments /internships/study visits/any other forms of exchange of knowledge and experiences
 - Identification of success stories and sharing information about them
 - Uploading the INTOSAI Guidelines for Internship Programs, developed by INTOSAI Capacity Building Committee
 - Adjusting the INTOSAI Guidelines for EUROSAI needs
 - Search for external funding, e.g. IDI?
 - General awareness increase
 - e.g. by reports presented at the Congress

The EUROSAI Secretariat mentioned that there could be external funding of secondments, e.g. from IDI. SAI Poland will send a request about information to IDI.

2.5

a) Presentation about the EUROSAI website, EUROSAI publications and EUROSAI budget

The EUROSAI Secretariat informed about the new website challenges, new developments and actual costs. The EUROSAI Secretariat would like to encourage all EUROSAI members to share information, materials and news to keep this information platform active and motivating.

The off-line databases were shown to the participants. Challenges in the database section are:

- to establish and link databases of audits and products in the website
- to avoid redundancies with other WG/TF databases
- to establish a common access point to all databases

The EUROSAI Secretariat provided overview of the history and future of the EUROSAI Magazine and Newsletters.

Information about the execution of the EUROSAI budget 2012-2014 was also provided.

SAI of Poland suggested that any update of any document could be mentioned in the Section News.

b) Reporting to EUROSAI Governing Board and Congress by EUROSAI WGs, TF and Committee

The EUROSAI Secretariat used the opportunity to discuss with the Chairs of WGs, TFs and the Committee the remarks brought up during last Governing Board meeting and Congress in The Hague about the way of reporting to these EUROSAI bodies, since some EUROSAI members called to make the meetings of them more active and decision making. The new format of GB meetings was going to be discussed in the GT4 meeting in The Hague on 9-10 December 2014 and the Secretariat wanted to collect input from those Chairs to bring it to that meeting.

The Secretariat made a presentation informing about the current regulation for reporting during GB meetings and outlining the demand of changing the format of those meeting. Finally the Secretariat asked for feedback to the Chairs of WG/TF/CMT and invited the EUROSAI Presidency to expose their proposal for this new format.

New and dynamic ways of reporting to Governing Board and Congress were discussed.

SAI of Estonia and SAI of Hungary mentioned that they do not have problems with the procedure of reporting, adding the last one that anyway he would ask for official feedback on this once back at his office.

SAI of Portugal mentioned that they are open to change, however, brought up the point that the problem arises only when Governing Board and Congress happen in one term. The Portuguese representative also made a remark that most Presidents prefer issues to be solved before they come to the meeting and not all of them are fond of discussing.

SAI of the Netherlands pointed out that Governing Board should look into the future, not only retrospective and therefore they will suggest a new format of discussions and submit it to the GT4 members during the next GT4 meeting.

SAIs of Poland and Hungary promised to send their official comments or to share them over the next GT4 meeting in The Hague. Moreover, SAI of Belgium as EUROSAI GB member committed to send their input to the EUROSAI Presidency and Secretariat before the GT4 meeting in The Hague by e-mail.

3. Workshop and brainstorming

3.1 Workshop on knowledge sharing

The workshop on knowledge sharing was moderated by the Chair and its purpose was to warm up the participants and to prepare them for the following brainstorming, during which new tasks and potential changes of the GT3 Operation Plan were discussed.

3.2 Brainstorming: update of GT3 Operational Plan – new tasks to implement strategic goal 3

The participants were divided into two groups to make the session more effective. The aim of the brainstorming was to define new tasks of GT3 for the next triennial period and update the current one, since GT3 is in the middle of its mandate.

Also the members should be newly assigned for each subgroup. In some cases GT3 does not need so many members anymore, e.g. in the point 3.1.1, but on the other hand, it needs to make implementation strategy 3.2 stronger where for example Switzerland is not a member anymore. At the end of the session the participants were given the opportunity to put labels with flags of their countries on the posters.

The posters with indication what should have been done, what was really done and with one blank column for the suggestion of new tasks were prepared and the blank column was completed during the discussions.

Outcomes of the brainstorming are specified in the Annex 1 and implemented to the OP update.

Thursday 13. 11. 2014

4. GT3 Plenary meeting

4.1 Presentation of activities of EUROSAI WGs, TF and Committee

SAI of Estonia as a new Chair of WG on Environmental Auditing informed about recent and forthcoming activities and the new Steering Committee. It would be beneficial to have more participants from Western European countries in the Steering Committee. WGEA also try to cooperate more with the Mediterranean group.

SAI of Poland as a new Chair of WG on Information Technologies acquainted the participants with recent and forthcoming activities of its group and confirmed that there are no overlaps within the GT3 and IT databases.

SAI of Belgium asked if the ITSA project will be further rolled out to SAIs in certain other INTOSAI regions , in particular ARABOSAI/AFROSAI. SAI of Poland will check it.

SAI of Portugal informed about the activities of TF on Audit & Ethics during the two years where the TF conducted its activities after its kick-off. TF pointed out that initiatives and practices to manage and audit ethics in SAIs are still very asymmetric and SAIs are not completely aware of the possibilities they can explore in auditing ethics related issues.

In the last part of the block the SAI of Hungary acquainted the participants with the latest improvements and uploads to the database on good practices.

The EUROSAI Secretariat mentioned that the best practices regarding innovations are included in the website section of GT1. SAI of Hungary said that they have already invited those SAIs with examples of good practices in the Innovation booklets to include them in their database on good practices.

4.2 EUROSAI training events:

- **seminar on Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice organised by the SAI of Lithuania**

The SAI of Lithuania informed about the seminar "Compliance Audit: Use of the Compliance Audit Guidelines (ISSAI 400 and 4000-4999) and Best Practice" which was organised on 28-29 October 2014

by SAI of Lithuania as a part of the operational plans of the EUROSAI Goal Team 2 “Professional Standards” and Goal Team 3 “Knowledge Sharing”. The seminar was aimed at sharing experiences of implementation of ISSAI on compliance auditing and exchanging practices for conducting compliance audits within EUROSAI members.

All information related to the seminar is posted on the EUROSAI website.

- **seminar on Communication, PR and Media**

The SAI of the Czech Republic informed about the seminar on Communication, PR and Media, which was held on 4-6 June 2014 in Prague. The seminar was interesting for its innovative approaches, e.g. the SAI of the Czech Republic used new styles of presentations and applications, prepared videos, put the stress on info graphics, accented brief and clear statements and put the stress on interactivity and creativity. Moreover, the length of presentations in favour of discussions was changed (per one day 60 minutes for classic presentations and almost 5 hours for discussions and workshops).

- **seminar on Audit of Public Revenues – Exchange of Experience, Problems and Best Practice**

The SAI of the Czech Republic informed about the seminar on Audit of Public Revenues, which was held on 22-24 October in Prague. The seminar was held under the umbrella of EUROSAI and 66 participants from 23 EUROSAI members took part. Main objectives of the seminar were auditing the system of fight against tax evasion and fraud, auditing the completeness of revenues and audit of state closing account and best practices from specific audits.

4.3 Future tasks of each subgroup and update of OP

The Chair informed about results of the brainstorming. They are specified in the Annex 1 and implemented to the OP update.

4.4 Work schedule and date and venue of next meeting

The host of the next meeting is said to be the SAI of Portugal. The next meeting should be organised in the third week of October 2015.

Work schedule was agreed upon.

End of meeting