

5th meeting of the EUROSAl Goal Team 3: Knowledge Sharing

Lisbon, 22 – 23 October 2015

Minutes

Representatives of EUROSAl Goal Team 3, namely of the SAIs of Belgium, the Czech Republic, Estonia, Hungary, Lithuania, the Netherlands, Poland, Portugal, the Slovak Republic, Spain and Ukraine, chaired by the SAI of the Czech Republic, held the 5th meeting in Lisbon, Portugal. Moreover, SAI of Germany attended as the Goal Team 2 Chair.

Thursday 22 October 2015

Welcome and opening by the SAI Czech Republic (Chair) and the SAI of Portugal (Host)

Adoption of the agenda

GT3 Plenary meeting

GT4 annual report about EUROSAl Strategic Plan implementation: summary of what has been done in 2014 – 2015 and future challenges

SAI of the Netherlands as the EUROSAl Presidency gave a short summary of what has been done within the tasks of Presidency concerning:

- Cooperation activities regarding health care
- Cooperation activities regarding extractive industry
- Cooperation activities regarding open data

SAI of the Netherlands informed about other challenges:

- EUROSAl evaluation (two phases: Self-assessment and external scan)
- E-learning possibilities and tools
- EUROSAl Magazine evaluation (using LimeSurvey)

SAI of the Netherlands informed about the meetings:

- EUROSAl Governing Board meeting, March 2015, Helsinki
- OLACEFS – EUROSAl Conference, June 2015, Quito (topics: coordinated audits, open data)
- Young EUROSAl Conferences. First Young EUROSAl Conference was held under the umbrella of the SAI of the Netherlands in Rotterdam in November 2013 with the main theme Innovation. The next Young EUROSAl Conference will be held in Israel in November 2015.
- ARABOSAl – EUROSAl Conference, December 2015, Doha (topics: bail out plans, role of SAIs in preventing financial crises)

SAI of the Netherlands informed about upcoming tasks:

- E-meeting tool
- Phase II of Evaluation
- Development of further cooperation methods and tools
- Strategic Plan 2017-2023

- Relation with INTOSAI and interregional cooperation

Presentation about the EUROSAI website, EUROSAI publications, EUROSAI budget and 25th Anniversary of EUROSAI

The EUROSAI Secretariat informed about the new website challenges, new developments and 25th Anniversary of EUROSAI. The EUROSAI website traffic and most popular sections were shown to the participants.

The EUROSAI Secretariat encouraged all GTs' and WGs' Chairs to share news as soon as they publish them on their own website and also the web content of the EUROSAI GTs' and WGs' should be enriched, since there is a lot of basic information missing. The same goes for the training outputs. In this regard participants agreed that a videoconference for refreshing editor's training would be suitable and most welcome.

The EUROSAI Secretariat provided overview of the history and future of the EUROSAI Magazine and about the first result of the LimeSurvey. Final result will be presented at the next Governing Board meeting in 2016, but preliminary results reveal general satisfaction with the Magazine.

The EUROSAI Secretariat is currently working on the 21st issue of the Magazine and in this regard invited the Chairs of GTs and WGs to identify tangible results achieved within their teams.

Information about the implementation of the EUROSAI budget was also provided.

A video concerning the 25th anniversary of EUROSAI's foundation was shown and the EUROSAI Secretariat also announced that a leaflet to commemorate the EUROSAI's anniversary was drafted.

Overview of GT3 tasks and responsibilities

The Chair gave a brief summary about the GT3 organisation, tasks and responsibilities and thanked all GT3 members for their support of the GT3 mission.

GT3 Operational Plan – summary of what has been done so far within the subgroups for each implementation strategy

According to the Chair, the main developments were:

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

- New developments regarding the database of audits (e.g. an electronic template) have been fully implemented by the contractor. The electronic template was officially launched on 14 September 2015. 131 audit reports from several EUROSAI members were available in the database by the date of the GT3 meeting.

Participants discussed the subject areas list – how and how often to add new subjects to it. They agreed that this will be done when necessary, after receiving more feedback from the contributors. However, we shall be aware of the fact that for searching subjects that are not listed, users can use the field "Search for text".

- Statistical data about the audit database were shown.
- The participants were kindly asked for cooperation as regards filling in the database for their SAIs.

SAI of Lithuania suggested that we should provide description to the subject areas to make them clearer.

SAI of Portugal asked how to add the follow-up audits to the database. Chair answered that in one entry, it is possible to upload more documents (pdf file, url. links, etc.).

SAI of Belgium asked if several links to reports published in several languages can be added for audit reports from multilingual SAIs. Yes, it is possible.

SAI of Belgium asked how annual general reports (annual comments on national/regional accounts) should be added (one or several templates), and what type and subject to choose? In principle, they should be added in one template. It is possible to make multiple choices of subjects and types. A SAI may highlight particular sub-reports.

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

- The database of products is fully functional and products are added step by step by the Chair.
- The participants should contact the Chair if they think that some particular product should be uploaded.
- Based on the OP, a presidential letter concerning the database of products will be circulated to international departments of SAIs and to EUROSAI WGs concerning the contributions to the database.
- Participants discussed if to draft a form which would enable data entry and collection similarly to the form for the database of audits. They agreed that this is not needed.
- Statistical data about the audit database were shown.

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

- Marketing tools were identified and based on them a Fact sheet about organisation of training events was prepared. Its aim is to draw attention of potential organisers and hosts on organisation, topics, support tools and financing. The Fact sheet is available in paper as well as in [digital form](#).
- List of EUROSAI Training Events 2015 - 2017 was shown. The possibility of co-financing of the EUROSAI events is offered to the organisers.
- New versions of the evaluation forms of training events are being prepared. LimeSurvey programme will be used in the future. The evaluation forms will be available to all organisers who will adapt them with the help of GT3 Chair to the needs of the seminar they organise. The programme LimeSurvey automatically evaluates the answers and the organisers get the feedback quickly. The basic version of LimeSurvey is free of charge. The new evaluation forms in LimeSurvey will be firstly used during the seminar of TFA&E held in Ankara in November 2015.

- The database of INTOSAI Training experts includes, based on the suggestion of GT3 Chair, a list of EUROSAI experts. The SAI of Lithuania informed the participants that one of their experts was chosen for a mission in Kazakhstan based on this list.

Identify areas for regional or sub-regional cooperative audits responding to new challenges + Encourage EUROSAI members to take part in cooperative activities, such as joint, coordinated, parallel audits:

- One of the most important challenges is, whether to organise a seminar on cooperative activities. The final decision must be made at the beginning of the year 2016 so that the seminar could be held by the first half of the year 2017 when the period of the EUROSAI Strategic Plan ends. SAI of Peru as the chair of INTOSAI CBC Subcommittee 2 expressed its willingness to cooperate on this task. The task will be developed in more detail within the subgroup at first.
- GT3 continuously monitors possible areas for cooperative audits. GT3 also collects and publishes notes about important activities or documents related to cooperative audits in the News Section of the EUROSAI website. In this regard the participants were asked for their cooperation. If they have something interesting related to cooperative activities to share, it would be very welcome if they contact GT3 Chair.
- The Czech SAI established cooperation with the Slovak SAI concerning a cooperative audit on excise duty administration.

Encourage internships and staff secondments among EUROSAI member SAIs:

- Internships and staff secondments are not very frequent in EUROSAI community and there are no possibilities to finance these activities from the EUROSAI budget
- Barriers in organising internships and secondments were identified
- Proposal of roles of EUROSAI with regard to 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 of information by adding information on 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 experience will be prepared for the Governing Board 2016
 - Identification of success stories and sharing of information about them with all EUROSAI members: a booklet will be prepared before the Governing Board 2016

Brainstorming:

The aim of the brainstorming was to update tasks in the GT3 Operational Plan.

Audit database

- Participants discussed the subject areas list – how and how often to add new subjects to it. They agreed that this will be done when necessary, based on feedback from database users.
- GT3 will examine whether to provide description to the subject areas to make them clearer.

Product database

- A form similar to the contribution form for the database of audits is not needed.

Internships and secondments

- A booklet on EUROSAI – SAI's experience, good practices and success stories will be prepared.
- A resolution for the Governing Board 2016 will be prepared.

Development of GT3 Criteria for Assessing Financial Requests of EUROSAI Funds

Criteria for assessing financial request and criteria on deciding on the subsidy amount were discussed:

- All requests should be considered, even the requests received after the deadline, since there can be serious reasons why there were not submitted in time.
- Requests from WG/TF that apply for funds for the first time is also not a criterion
- Participants inclined not to have too fixed criteria (depends if enough money)
- Direct links with the GTs outcomes – maybe databases could be a tool for prioritising subjects
- Share, redistribute expenses within other GTs
- Sustainability, other benefits from the event might be also criteria. In this regard, a question was raised on who is responsible for the content of the seminar – the host or the organiser? It was also pointed out that we do not have enough hosts of the events and we should find ways how to support them and not ways how to restrict them.
- What type of expenses to be covered: suggestion to change the financial rules – e.g. other expenses for experts
- What to do if there are more requests than the allocated amount: to redistribute the funds equally?

Template form for reporting on the financial requests

- No change

Guidelines on the deadlines and good practices

- Proposed good practices: Approval by silence? Yes

The draft of the Guidelines will be circulated among GT3 members after this meeting for final comments

Marketing Activities

- Create a short instructional video how to fill in the databases and about the importance and use of databases
- Importance of internal marketing: to collect and share information on good practices about internal marketing of EUROSAI activities and products within SAIs

New questionnaire on possible areas for Cooperative Audits and needs

- Yes or not? Firstly to check the results of the IDI survey.

- SAI of the Netherlands pointed out that the possible areas for cooperative audits were determined by the Congress

Questionnaire on training needs, organisation of training events

- Receive info about the ECA internal training programme for SAIs
- Webinars? Yes or not? Rather expensive...therefore, find out what can IDI offer for e-learning in cooperation with GT1
- Subregional training events: possible question for the questionnaire
- Questionnaire on training needs - yes or not: Firstly to check the results of the IDI survey

Explore possibility of impact evaluation of training activities that were organised

- GT3 will send an email concerning the evaluation of the respective training activity to participants of an event after 3 - 6 months, simple questions will be suggested by Portugal, the first test will be done with the last TFA&E training event

Examples of the questions:

- How did you use the knowledge acquired at the event?
- Did you share this knowledge with your colleagues (not participants of the event)?

How can we engage young colleagues in training events

- Question for potential questionnaire on training needs

Updating of the EUROSAI website - new section – innovation?

- Create a banner which would lead to information about innovative practices, not a new section

Friday 23 October 2015

Presentation of activities of EUROSAI GT1, GT2, WGs and TF

SAI of Hungary as Chair of **GT1** (Capacity Building) acquainted the participants with the latest achievements of the group and presented Innovation booklet as one of its recent outputs. SAI of Hungary also publishes its own Magazine – Public Finance Quarterly about topical themes where everybody can contribute.

SAI of Germany as Chair of **GT2** (Professional Standards) informed about its three implementation strategies, key activities and responsibilities. Until the X Congress GT2 will continue with following tasks: publish further Russian ISSAI translations, organise seminars and training events and liaise and cooperate with internal and external partners, in particular ECIIA (SAI of Belgium).

SAI of Estonia as Chair of WG on Environmental Auditing informed about recent and forthcoming activities and the new design of the WGEA website which was launched in September. SAI of Estonia also mentioned potential new cooperative audits: Multilateral Environmental Agreement on Air Pollution and Energy Efficiency in Public Sector.

SAI of Poland as Chair of WG on Information Technologies acquainted the participants with recent and forthcoming activities. Main conclusions from the last meeting are that the group should continue in ITSA and ITASA projects (ITASA online tool prepared) and that a parallel audit on data protection (led by SAI of Belgium) will be organised.

SAI of Ukraine as Chair of WG on the Audit of Funds Allocated to Disasters and Catastrophes informed about its mission and recent and forthcoming activities. SAI of Ukraine also mentioned possible subjects of the international coordinated audits: Prevention and consequences elimination of the floods/freshets; Prevention and consequences elimination of the fuel transportation by maritime; Cyber security in state institutions; Prevention and consequences elimination of the wildfires; and Waste management and recycling.

SAI of Portugal informed about the activities of TF on Audit & Ethics. TF pointed out that during the years where the TFA&E conducted its activities after the kick-off, the TF has fulfilled all the projects included in its working plan for the period 2012-2014, and is now progressing in the new working plan 2014-2017. SAI of Portugal 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. Therefore, raising awareness of TF's activities and products is needed (e.g. design of videos under the main idea *Having a code of ethics is not enough*).

Other issues

The SAI of Slovakia informed about the seminar on the implementation of the ISSAI 300 which should be held in 2017 in Bratislava. Purpose of the seminar is to share experience on ISSAI 300 implementation in performance auditing. The seminar will be designed for performance auditors and staff of methodology departments. Key issue will be the presentation of case studies on performance audits conducted in various areas such as health care, environment, public administration etc. Seminar must be organised before the EUROSAI Congress in 2017.

The SAI of Lithuania informed about the result of the survey on municipality audit which was circulated in January 2015 and evaluated in April 2015. The aim of the survey was to find out which SAIs have a mandate to audit municipalities, if the SAIs would be interested in taking part in the activities connected with municipality audits and if the SAIs would support the idea of establishing a WG on Municipality Audit under the umbrella of EUROSAI.

In the last part of the block the SAI of the Netherlands informed about the EUROSAI self-assessment process (two phases: self-assessment and an independent evaluation) which shall provide accountability to members about the effectiveness of the current EUROSAI governance and *modus operandi*, identify the strengths and weaknesses of EUROSAI and offer input for the next EUROSAI Strategic Plan 2017-2023. At the end of the session the SAI of the Netherlands asked four questions concerning the new Strategic Plan:

1. What should remain unchanged
2. What should be changed

3. What should be left out
 4. Which new topics should be included in the next Strategic Plan
- Participants worked in groups and tried to answer these questions.

Future tasks of each subgroup and update of OP

The Chair informed about the results of the brainstorming. They are specified above in the part concerning brainstorming and will be implemented to the OP update.

Date and venue of next meeting

The next meeting should be organised in autumn/winter 2016 with respect to the other WGs/GTs activities.

The position for hosting the meeting in 2016 is still vacant. Chair will contact SAIs in this regard soon.

End of meeting