

## 10th MEETING OF EUROSAI GOAL TEAM 4

The Hague, 20-21 April 2016

### SUMMARY OF AGREEMENTS (SoA)

- I. The **EUROSAI Goal Team 4 – Governance and Communication (GT4)** 10<sup>th</sup> plenary meeting was held in The Hague, on 20 and 21 April 2016.

The following representative of GT4 members and invited experts attended the 10<sup>th</sup> GT4 plenary meeting:

SAI		Representatives
<b>NETHERLANDS</b>	Current Presidency	Hayo van der Wal (chair) Janine van Roon Marijn Wilbrink Matthijs Kerkvliet (evaluation)
<b>CZECH REPUBLIC</b>	Chair of Goal Team 3	Sylva Müllerová Michaela Rosecká Zuzana Holoubková
<b>GERMANY</b>	Chair of Goal Team 2	Stefanie Ludes
<b>HUNGARY</b>	Chair of Goal Team 1	Peter Danko
<b>POLAND</b>	Invited expert	Agnieszka Morawska
<b>PORTUGAL</b>	Outgoing Presidency	Helena Abreu Lopes Conceicao Ventura
<b>SPAIN</b>	Secretariat	Karen Ortiz Finnemore Alicia Garcia del Castillo
<b>TURKEY</b>	Incoming Presidency	Azmi Es Berna Dinç
<b>UNITED KINGDOM</b>	Invited expert	Helene Morpeth

## II. Agenda

The agenda for the meeting was adopted as follows:

<b>1. Welcome and general information</b>
<ul style="list-style-type: none"> <li>• Opening of the meeting</li> <li>• Approval of the agenda</li> <li>• General information</li> </ul>
<ul style="list-style-type: none"> <li>• 44<sup>th</sup> Governing Board meeting and draft agenda</li> </ul>

## 2. GT4 Operational Plan

### 2.1 Task Group Sustainability

(The Netherlands, Spain, Turkey, The Czech Republic)

- Reporting and discussion on:
  - Relationship with INTOSAI
  - INTOSAI TF Statutes
  - INCOSAI preparation by EUROSAI
  - Cooperation with other regions
- Financial issues:
  - Available funds in the budget
  - Financial requests year 2016
  - Criteria for granting subsidies
  - Welfare fund

### 2.2 Task Group Communication

(The Netherlands, Spain, The Czech Republic, Poland, Hungary)

- Update on website use
  - Including use of survey
- Report on the use of the EUROSAI magazine
- Online cooperation tool (e-learning)
- MOOC's for knowledge sharing in EUROSAI

### 2.3 Task Group Strategy

(Phase I team: The Netherlands, Spain, Turkey, Portugal, Germany, Poland, United Kingdom, INTOSAI Director Strategic Planning): Independent evaluation on governance and modus operandi

- Evaluation Report Phase I
  - (a) External Scan
  - (b) Self assessment
- Evaluation Phase II
  - Concept note
  - Terms of Reference
  - Evaluator

### 2.3 Task Group Strategy (continued)

Development strategy 2017 – 2023

- How to present the preliminary draft Strategic Plan to the EUROSAI GB to ensure maximum discussion?
- Further steps.

### 2.4 Task Group Training Issues

(The Czech Republic, Spain, Germany, Portugal)

- Update on training activities and issues

**Presidency programme information**

- Culture & Leadership
- Delivering the message
- Open Data
- Healthcare
- Extractive industries

**3. GT4 issues**

- GT annual reports on 2015
- GT4 Annual report
- GT OP /ToR updates?
- GT4 Working plan

**4. Other issues**

- Next GT4 meeting: late 2016?  
(possibly a videoconference in between)
- Feedback on the meeting
- Any other business

**5. Closing of the meeting**

**III. Agreements reached**

Under each theme of the Agenda, the following agreements were reached:

**1. Welcome and general information**

**Opening of the meeting**

Hayo van der Wal welcomed the participants.

**Approval of the agenda**

The agenda was approved.

**General information**

Hayo apologised for not being able to offer dinner to GT4, but as most participants also attended the Strategic Planning Stakeholder Conference this was easily accepted.

**44<sup>th</sup> EUROSAI Governing Board meeting and agenda**

The draft agenda for the 44<sup>th</sup> GB meeting in June was discussed and the following points came up:

@General:

- Agenda is all about presentations etc. no discussion of decision points. NCA explains that agenda is still a draft. It will be more specific when reports etc. are available. **Subjects will**

	<p><b>be reformulated.</b></p> <ul style="list-style-type: none"> <li>Ask GB members for discussion points about entered reports, if needed. Not obliged to enter points like last year. Focus on highlights. GB members have seen the reports in advance. Add one pager. <b>Only discussion when relevant, topics are demand driven.</b></li> </ul> <p>@8 Working Group issues: Proposal for new task force on municipalities. <b>Decided not to wait until new strategy is introduced because essence of EUROSAI is that members propose new ideas.</b> Proposal at GB meeting gives chance for discussion.</p> <p>@15 Cooperation with other INTOSAI Regions: question is whether we are satisfied with current cooperation with other regions or do we want to change it. <b>Poland and Russia would like to receive discussion points in advance about this topic.</b> EUROSAI is asked to select a member for INTOSAI. EUROSAI region and EUROSAI organization are two different things. Do we want specific position in INTOSAI GB? Reflection needed.</p> <p>@18 CBC paper: Portugal presents the report for all regions. Endorsement GB needed. We want opinion of GB. Discussion needed. Discussion points or framework in advance instead of entering full text paper. If report doesn't reflect discussion we change report. How to get endorsement? In writing afterwards?</p> <p>@20 Information on the 10th EUROSAI Congress &amp; Next EUROSAI Governing Board Meeting: Also includes rules of procedure and observers list.</p> <p>@21 Host of the 11th EUROSAI Congress: There are two candidates for hosting next congress: Czech Republic and Israel. Selection will be an open and transparent process instead of discussions in backrooms. Both candidates can present themselves at GB. GB can recommend one of them or just introduce them. Congress selects. Open discussion. Procedures have to be introduced. There are rules about voting but no procedure for presenting candidates. Host of next congress will become president EUROSAI. Why is the host the president? Is proposal about location or about the content of the agenda? Discuss procedure, no presentation during this meeting. Preparing congress takes time so candidate has to be selected in time. Role of GB: Communication and involving the member is a responsibility of the GB. Agenda and minutes will be put on the website.</p>
<p><b>2. GT4 Operational Plan</b></p>	
<p>2.1</p>	<p><b>Task Group Sustainability</b> <i>Relationship with INTOSAI:</i> Poland is representative of the EUROSAI region in the INTOSAI GB. There are discussions about the role of GB INTOSAI; new task force on INTOSAI statutes. Strategic plan proposal will be presented and approved at next INTOSAI meeting. Prominent and effective role of INTOSAI of implementing UN agenda. Russia is only candidate for hosting next congress. Does Russia need support of GB in preparing INTOSAI? More discussion and transparency about selecting new members needed. Poland wants to know what EUROSAI expectations are with regards to discussion at EUROSAI GB in June. <b>Fine that you are there as INTOSAI member at GB but please take EUROSAI perspective into account as well.</b> EUROSAI interests have to be known. No representatives of regional working groups attended INTOSAI discussion.</p> <p><i>Review statutes INTOSAI:</i> Main changes take into account flexibility and autonomy. Proposal that regions are related entities to INTOSAI not organs of INTOSAI. Not accountable to INTOSAI. Aligned with strategic plan. Highlighting autonomy of regions. GB INTOSAI is becoming too large. Delegates representation in a flexible way. If we want EUROSAI can be represented at GB INTOSAI. Commenting on draft. Tell position to Poland and Russia and they can bring in into GB INTOSAI. Give background info to all EUROSAI members to inform them. Two kinds of</p>

interactions: inform about deadlines GB decisions and include in GB agenda @12.

*INCOSAI preparations:*

At the INTOSAI GB meeting of November 2015: regions were **not asked but given the task** to send paper about developments and regional perspective. There was also lack of info about what INTOSAI wanted. **Consensus about paper; Limit the workload. Let's make it 5 pages at most. Process:** Make draft, send to all 50 EUROSAI members and include comments. Or: Leaders opinions from regional perspective. Just GB members EUROSAI. Paper will be sent to all EUROSAI members as part of communication strategy. GB represents all EUROSAI members.

Fear for different process and perspectives in regional reports from other regions. **INTOSAI is delegating work and responsibilities to the regions for their own benefits. Working together is good but should be on an equal basis. Strong equal relationship. Requesting not demanding.** Relations are becoming clearer by defining regions as autonomous in the statutes. How do we, EUROSAI, see the relationship between regions and INTOSAI? We want equality. Other regions might be fine with current relationship. Efficiency vs autonomy. Combine regional perspective and individual interests SAIs. Survey has been sent out.

*Cooperation with other regions:*

Cooperation mainly via joint conferences. Room for improvement. Doha conference was canceled by host. However, it was not their event but an EUROSAI event. They couldn't cancel it unilateral. This is an issue. **Rules are needed to have control.**

Take into account the Self-assessment survey results. Think about a way forward. Shall we continue with those joint conferences?

- Change format: more interactive format.
- Other attendants and not fixed periods.
- Only meet when necessary and combine with other events.
- Concrete and measurable objectives. For example joint projects.
- Redevelop relations with the regions in new strategic period. More bilateral contacts. Conferences between heads of SAIs have no added value. Send auditors.
- In the current set up it's a very inefficient way of knowledge sharing. There are also other levels of cooperating. For example between working groups on same topics.

**Cooperation is good but joint conferences do not work in current setup: Draft paper about our position.** What are regions doing for their members? Community or market place exchange of projects and initiatives like open data.

*Financial issues:*

Spain presents the financial status of EUROSAI. **Issue: money not used is accumulated for next year. Try to redistribute money evenly over Goal Teams.**

Decisions about financial requests:

- ECA asks more than financial rules allow, do we allow? Is for organizing GB meeting instead of Moldova. Last minute request with good reason. Flexibility needed. Use welfare fund because unexpected costs? No. **Remind GB that they can decide about exceptions to the limits.**
- Template for financial requests by goal teams. No criteria needed for granting subsidies because there was only one request. Criteria are available for broader requests. **One unified version for all funding requests for EUROSAI activities in financial rules is being set up. Please send in comments to Spain. Become aware of possibilities of activities that can be subsidized.**

	<ul style="list-style-type: none"> <li>Welfare fund: <b>decision GB needed</b>. How large should this fund be? Where do we want to spend it on? Independent evaluations and strengthening EUROSAI communication: template for documents and logo refreshment. Money is to be used. Good project, added value for the members. Not reducing fees.</li> </ul>
2.2	<p><b>Task Group Communication</b> Spain gives a presentation about the use of the EUROSAI website and Magazine survey</p> <p>The ideas for a discussion form were presented by Portugal. Portugal colleagues inform about the seminar organised in November 2015 in Ankara in Turkey. Due to the security situation some participants who were registrate were not coming. Follow-up of the seminar was prepared; it was recommended to do this in the IDI e-learning platform.</p> <p>Closed discussion forms isn't a success because young people prefer the open ones like Facebook and WhatsApp to communicate. Videoconference: not all SAIs have good equipment or internet connection. Sometimes IT or security problems. Platform works well. Many views of the videos of the seminars and download of docs from the TFA&amp;E E-seminar.</p> <p>Blackboard works best as communication platform but is expensive. IDI uses it. Maybe we can use their access as a pilot. <b>Decision: GT 4 recommendation to GB is test this pilot using Moodle and blackboard (license IDI). First contact IDI! Netherlands and Spain.</b></p>
2.3	<p><b>Task Group Strategy</b></p> <p><i>External scan:</i> Hayo presents the process and result of the external scan on the EUROSAI organization. <b>The conclusion is that we are quite effective in what we do compared to similar organizations.</b> Remarks:</p> <ul style="list-style-type: none"> <li>Better structure of the report is needed to make conclusions and recommendations stand out more.</li> <li>Dimensions for external assessment (phase II): Diversity, how to engage in such a diverse organization? Best practices? Culture: can we draw on other organizations for more forward looking culture, less bureaucratic?</li> <li>Recommendation about questionnaire for topics for Congress will be taken out report. A bit more text about actual recommendation and what we already do on that aspects.</li> <li>Online marketplace: specify recommendation.</li> <li>Recommendations will be more specific in the final version.</li> <li>Other regions are missing from the reports because of lack of info on the websites of the regions and lack of response.</li> <li>Report goes to GB together with self-assessment for discussion and information, accompanied by memo with main recommendations. This will give input for external evaluation and strategic plan.</li> <li>Concrete proposals needed for preparation of strategic plan. Triangulation needed between documents.</li> </ul> <p><i>Self-assessment:</i> Hayo presents the draft report with the results of the self-assessment. The draft is being adapted during the discussion.</p>

General comments on draft report (also be referred to redrafted report):

- Open comments in the self-evaluation are open for interpretation. Triangulation is needed. Be careful with rewriting answers. Check whether formulation in report represents open answers enough. Spain will help with discussing unclear answers with the involved SAI.
- Chapter 2: does this chapter give the right information?
- Good effort to comments made in video conference.
- Paragraph 2.3.3: Are GB inexperienced members included in the percentage? High percentage of don't knows says something about transparency of GB and level of interest by members. In the redrafted version the answer 'I don't know' has been left out. The percentages sometimes have changed much because of that.
- Repeating comments from videoconference and e-mail. Proposal to send reminding comments by mail.

Extemporaneous proposals. Self-assessment was spontaneous idea at Congress. No one was against but no one knew exactly what they agreed to. There was not enough information available. Recommendation for good practice: send in written proposal at least one month in advance with basic information if you want a decision made by Congress so members are not caught by surprise. But you can still stand up during Congress. Otherwise no need to come together. Spontaneous ideas can also be decided by GB.

*Phase II: external assessment:*

The self-assessment has provided much information about the functioning of the organization and thoughts for improvement. The President of the NCA does not think we need an external evaluation. External evaluation will be expensive. **The costs of the possible options should be made clear for the GB.**

*Strategy development:*

Hayo drafted a proposal for an outline of the new strategy based on the discussion on the strategic plan at 18 and 19 April. **This is being discussed in the meeting and redrafted on the spot. The new version will be distributed for comments by mail.**

@Mission: Is this the right mission? Yes

@Vision: Is this the right Vision?

- Not very ambitious. Use different wording to make it stronger. Message is to make the organization more dynamic.
- Spain: But we also create products not only network. **Product focus in vision.**
- UK: Include outcomes and benefits? How will the world improve if we are successful? **Include link to strategic goals. SAIs being stronger and more successful in future.**
- Lead by example.

@Values:

- We decided Tuesday we do need values. More focus on values EUROSAI needed. But not too many values.
- Delete integrity and credibility? Credibility is an outcome instead of value. Cooperation is a method not a value. Include solidarity instead? Responsiveness?
- Add values in description main values.

@Target groups of EUROSAI work: auditors and supporting staff.

@Strategic Goals:

- Title goals: Rephrase second column to something like enhance professional

	<p>cooperation on staff level. Goals are translation of the vision. <b>Conclusion for goals: institutional capacity/ professional cooperation.</b></p> <ul style="list-style-type: none"> <li>• <b>Facilitate/ support is keyword for activities of EUROSAI.</b> EUROSAI doesn't do it itself but offers a marketplace. It also doesn't tell SAIs what to do or how.</li> <li>• Activities are a mixture of tools and objectives. Activities are based on the answers SAIs gave in the self-assessment. So we try to restructure organization. Structure no longer in line with goals but goal teams and projects etc. to support and reach objectives strategy. Structure organization in proposed new strategy is not same as structure strategy. <b>Leave current structure. First content and then structure.</b></li> <li>• Switch from subject orientated to target orientated.</li> </ul> <p>@ Institutional capacity:</p> <ul style="list-style-type: none"> <li>• Quality: Add encourage peer reviews to encourage evaluation process. Discussion about quality control (QC) vs quality assurance (QA), referring to ISSAI. Emphasis on process instead of product.</li> <li>• Lead by example: leadership is important for SAIs. They should give the right example to governmental bodies. <b>Support SAIs in leading by example.</b></li> <li>• Efficiency and impact: <b>leave out examples and add to cross cutting activities.</b></li> </ul> <p>@Professional cooperation:</p> <ul style="list-style-type: none"> <li>• Audit areas. <b>Leave out examples.</b> Message to convey: focus on audit work with the new strategy. Mention in objectives that you do audits. <b>Enhance audit cooperation.</b></li> <li>• <b>Encourage SAIs in cooperating on emerging issues.</b></li> <li>• <b>Improve quality of audit.</b> Examples to be decided on.</li> <li>• Benchmarking is a tool.</li> </ul> <p>@Cross cutting activities:</p> <ul style="list-style-type: none"> <li>• International cooperation: Don't mention organizations and re-asses organizations to cooperate with.</li> <li>• Enhance communication. Also about impact in relationship with auditees and public. Changing attitude of our profession. Not monopoly but existence justified by our impact. <b>New aspect: delivering the message!</b></li> <li>• ISSAIs: Leave out levels. Apply instead of implementing. Add contribute to further development.</li> <li>• Innovative approaches: add promoting.</li> <li>• Emerging issues. Take out or leave in but rephrase.</li> </ul> <p>@Organizational structure:</p> <ul style="list-style-type: none"> <li>• High workload but limited resources. Dedicate tasks to SAIS that have specific capacity. Invited experts. <b>Steering team instead of management committee.</b></li> <li>• Proposed structure looks like structure from before current strategy. But organization and subject have grown much more professional.</li> </ul> <p>@Goals:</p> <p>Do we need a goal for organizational structure of EUROSAI? A long discussion took place about this topic.</p> <ul style="list-style-type: none"> <li>• Define ourselves. Is it a priority? Can we provide these things? Do we have the resources? If we are changing the structure of the organization we need to make the structure a priority and thus a goal. Adding it also makes the change less drastic between current and new strategic plan. <b>We need to foster it but it can be named differently as long as it is on the agenda. Organizational objective!</b></li> <li>• Goal 3 is supportive to the two other goals.</li> <li>• <b>Still included in strategy but differently.</b></li> <li>• Steering team can do these tasks instead of GT4. Logistic center: coordination. Less</li> </ul>
--	--

	<p>bureaucratic. Welcome change at operational level of the structure. Transparent. Operational level: more general: GT's, WG's etc. not number them (define different bodies).</p> <ul style="list-style-type: none"> <li>• Isn't it another layer in hierarchy to get your reports to congress? No.</li> <li>• Add Secretary to model.</li> <li>• Turkey: what is the link between Project team-steering teams? NCA: The steering team coordinates implementation actions on working level.</li> <li>• Turkey: Who approves who is carrying out a certain project? Germany: the Congress will delegate it to GB.</li> <li>• Spain: there is the risk that there will be 20 projects, that might be confusing. NCA: yes, that might be a risk. But it helps you to respond easy to emerging issues. <b>Flexibility</b> is very important. Spain: but we need to stay aware of coordination issues. Someone needs to coordinate the projects. We need also quality control system. In short: we need an environment with flexibility but at the same time we need to stay aware of the quality. NCA: <b>The steering team will be able to coordinate the projects.</b> They can design a framework with basic criteria. <b>But the basis of EUROSAI is trust and we should not focus too much on the control.</b></li> <li>• Spain: it is maybe good to make some subject division in the projects, or long-short projects.</li> <li>• Portugal: the steering commission will have much more work to do when the goal teams are not there anymore.</li> <li>• Germany: GB member is now an image thing. It might be an idea to make GB members responsible for certain projects. In new structure GB will have responsibility for results GT's and WG's. Diversity in kinds of project teams.</li> </ul> <p><b>NCA: <u>conclusion, so we are taking out all the goal teams, only goal team 4 will stay active as the steering team. Members will initiate projects and the GB will decide.</u></b></p>
2.4	<p><b>Task Group Training Issues</b> SAI of the Czech Republic gave a presentation about the training events of last year. Please check the annex in the GT3 annual report.</p>
	<p><b>Presidency programme information</b> By email</p>
<p><b>3. GT4 issues</b></p>	
	<p>By email</p>
<p><b>4. Other issues</b></p>	
	<p>SAI of Turkey presents the new website for the next EUROSAI congress meeting: (Test.)EUROSAI2017.org The technical conference will be held in Antalya instead of Ankara. Email invitation with attachments was sent Friday 15 April. Program etc. Please choose between sub teams you want to actively contribute to.</p>
<p><b>5. Closing of the meeting</b></p>	
	<p>Next meeting GT 4 will be towards the end of the year, probably November. Czech Republic: thank you for contribution to database of audits. Please keep adding.</p>