
EUROSAI Strategic Plan 2011-2017

Doc. GT4/19

Overall Progress report to GB
for the period
June 2012- May 2013

May 2013

Goal Team Chair

Portugal

Goal Team Members:

Czech Republic, *Chair of Goal Team 3*

France, *Chair of Goal Team 1*

Germany, *Chair of Goal Team 2*

Netherlands, *Incoming EUROSAI Presidency*

Poland, *Outgoing EUROSAI Presidency*

Spain, *EUROSAI Secretariat*

Invited Experts:

Denmark

United Kingdom

INTOSAI Director of Strategic Planning

INTOSAI Secretariat

Date of approval by Goal Team: 26-04-2013

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GT4 Overall Progress Report

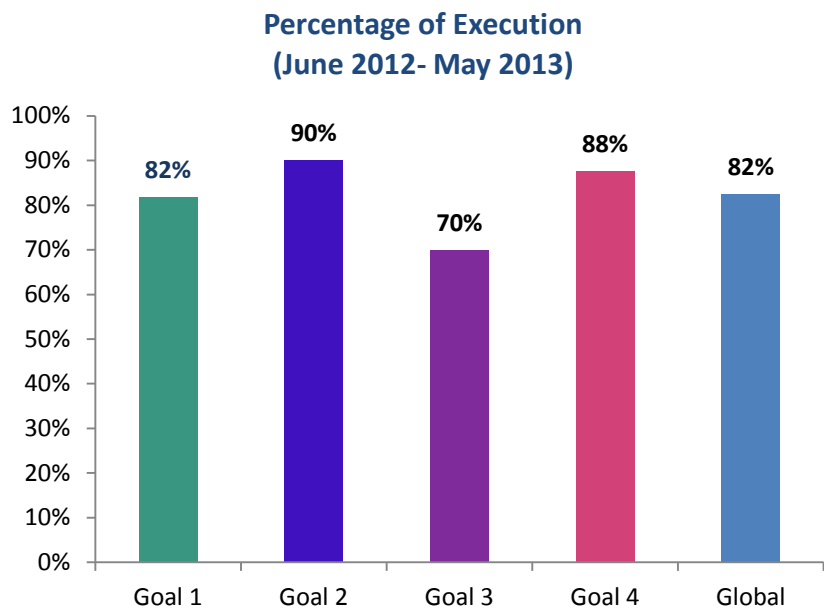
Period: June 2012-May 2013

a. Implementation of GT's Operational Plans

(PMRR, 44: *The report will compare the tasks performed by the Goal Teams in the reporting period with those included in the Operational Plans for the same period*)

82% of the activities planned to be executed during the current reporting period were executed as planned¹.

**82 % of activities
executed as planned**



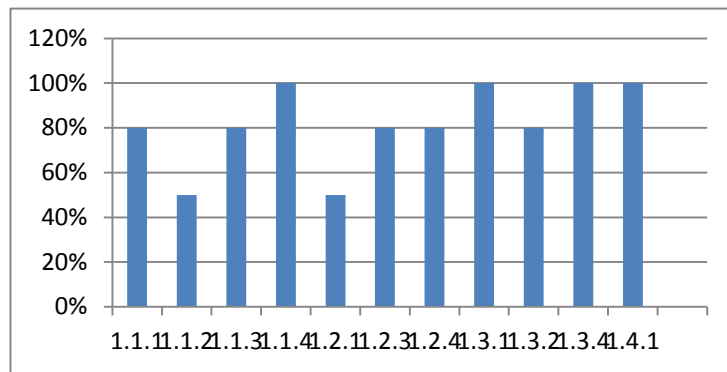
¹ To calculate the global percentage, we proceeded as follows: after having calculated the execution average within each Strategic Goal, it was then applied for each of them a factor of ¼ - assuming equal weight of each Goal; finally, the four weighted average values were all added up, i.e.:

$$\sum_{i=1}^n 1/4 \times mean_i, i = 1, 2, \dots, 4.$$

GOAL 1

**82 % of activities
executed as planned**

Goal 1



(Number of key activities/projects: 14)

In **Goal 1**, some activities were **fully executed**, as for example:

- 1.1.4.** Capture and feedback to EUROSAT members examples of good practices emerging from the work of INTOSAT CBC
- 1.4.1.** Encourage periodic self-assessment for compliance with the provisions of the Declarations of Lima and Mexico on SATs' independence using available tools, e.g. from INTOSAT Working Group on Values and Benefits

Activities 1.2.2, 1.3.3 and 1.4.2 had no execution planned for this reporting period.

Activities with the **lower execution** are:

- 1.1.2** Facilitate INTOSAT Donor Cooperation in Europe
- 1.2.1.** Collect information and identify capacity building needs of EUROSAT members, including curriculums and models for professional qualification of staff, and taking into account information from available sources (e.g. IDI)

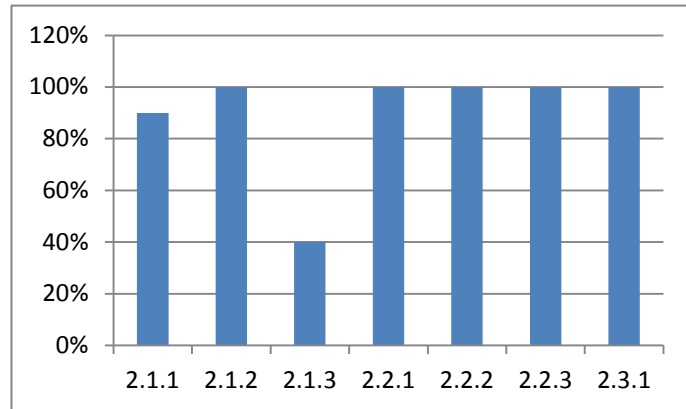
Justification:

The main reason affecting delivery of results was the complex organisation of the GT and its activities in the 1st Operational Plan. So, GT1 restructured itself, simplifying tasks and task groups and approved an updated Operational Plan, where several tasks were suppressed, merged or added.

Goal 2

**90 % of activities
executed as planned**

Goal 2



(Number of key activities/projects: 7)

In **Goal 2**, all activities were **fully executed**, except:

2.1.1 Encourage high quality translation of the ISSAI and INTOSAI GOV into the official EUROSAI languages in which the documents are not yet available

2.1.3 Conduct awareness raising seminars on the ISSAI framework and specific ISSAI in conjunction with INTOSAI standard-setting committees and other INTOSAI bodies

Justification:

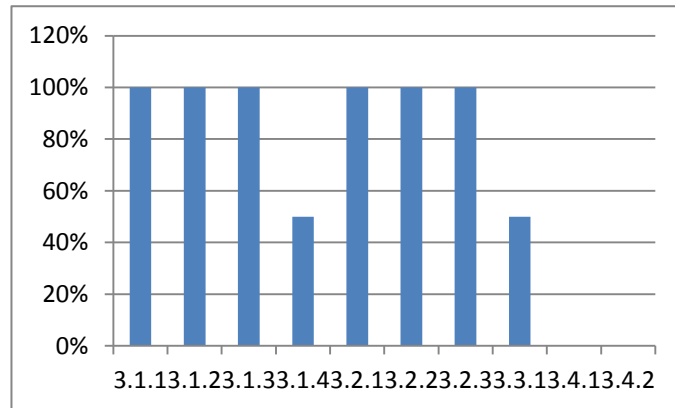
The completion of activity 2.1.1 was affected by the need of concluding negotiations with IFAC concerning the permission to publish official Russian translations of ISA, which are still pending.

Tasks scheduled under activity 2.1.3 included the organisation of a seminar to raise awareness on the ISSAI framework. The results of the needs assessment conducted by GT2 showed that EUROSAI members are already highly aware of the ISSAI and need support mostly for implementing/applying the ISSAI (activity 2.2.2). Therefore, GT 2 concluded that awareness raising seminars are not necessary and did not proceed with this activity, which should be considered as completed.

Goal 3

**70% of activities
executed as planned**

Goal 3



(Number of key activities/projects: 10)

In **Goal 3**, several activities were **fully executed** as planned, for example:

3.1.1 *Establish and maintain a database of audits conducted by the EUROSAl members in different fields*

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

3.2 *Enhance audit cooperation within EUROSAl*

The following activities **were not implemented**:

3.4.1 *Support the Governing Board in promoting and developing cooperation with institutional partners for the 2011-2017 period*

3.4.2 *Support the Governing Board in promoting and developing cooperation with non-institutional partners where they are considered to have particular expertise or pursue matters useful to EUROSAl in its work*

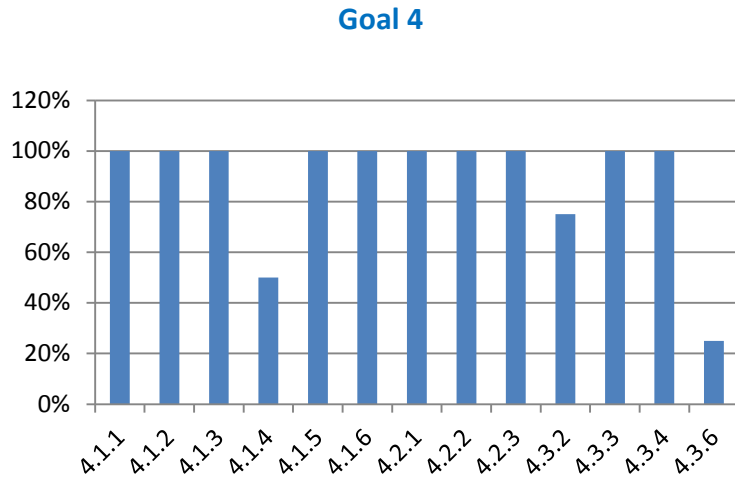
Justification:

The execution of activities 3.1.4 and 3.3.1 as well as the non implementation of activities 3.4.1 and 3.4.2 were affected by some overlapping or need of coordination with GT4's tasks.

It has now been decided that activities 3.3.1, 3.4.1 and 3.4.2 will mainly be developed by GT4 and, so, GT3 and GT4 Operational Plans were modified accordingly.

Goal 4

**88 % of activities
executed as planned**



(Number of key activities/projects: 16)

In **Goal 4**, all activities were **fully executed** as planned, except activities 4.1.4, 4.3.2 and 4.3.6.

Activities 4.2.4 and 4.3.5 had no execution planned for this reporting period

Activity 4.3.1 was fully executed in the former reporting period.

Activities with the **lower execution** are:

4.1.4 *Identify value and benefits of interaction within INTOSAI by:*

- *Extracting examples from Goal Team reports*
- *Analysing and highlighting the benefits to EUROSAI from these interactions (e.g. added value from broader based knowledge sharing, building on best practice cases to enhance EUROSAI effectiveness and reduce potential duplication of work) (cf. 4.3.5)*

4.3.2 *Develop and put into place a EUROSAI internal and external communication policy*

4.3.6 *Encourage the organisation of EUROSAI events in a sustainable way, including the promotion of online tools/internet conference tools*

Justification:

The completion of the activities under implementation strategy 4.1 was affected by the overlapping with GT3's activities.

As for activity 4.3.2, although a draft of the communication policy was prepared, it was decided to develop it further and to proceed with consultations about that draft before finalising it.

Activity 4.3.6 is very much related to the possibility of using a collaboration platform, which had not yet been decided during the reporting period. This will be overcome in the next period.

The affected tasks will be **rescheduled** for the following period.

In the next period, GT4 will also perform activities 3.3.1, 3.4.1 and 3.4.2

**29,26% of activities with tasks
modified, rescheduled or
cancelled**

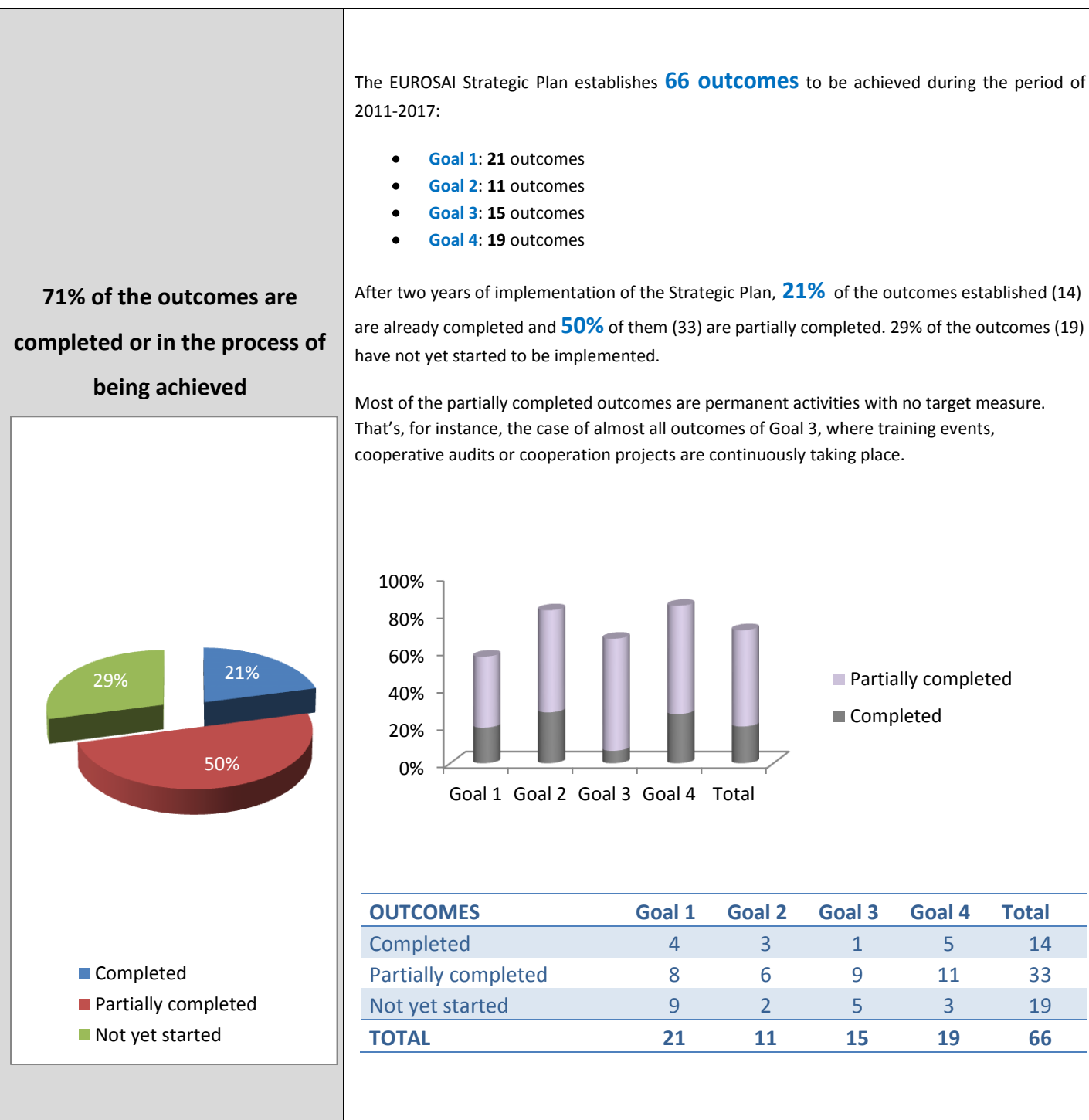
For the reasons formerly appointed:

In 22% of the activities planned tasks were rescheduled or redrafted for the next reporting period and 7,3 % of the activities have seen new tasks introduced.

b. Overall status of the implementation of the Strategic Plan

(PMRR, 49 and 50: The performance of EUROSAI bodies in achieving the four strategic goals will be assessed against the outcomes and performance measures set in the Strategic Plan)

b.1. Outcomes achieved²



² To calculate the percentages, we considered the performed results described in the "Annex to the overall progress report" against the respective expected outcomes and classified each expected outcome in one of the following situations: "completed", "partially completed" or "not yet started".

b.2. Status of the implementation strategies



The execution of the strategy has so far produced the intended results in schedule



The execution of the strategy has not yet produced the planned results and is a bit late, but its success is not compromised



The execution of the activity/project is compromised in its results and/or time

Strategic Goal	Implementation Strategies	Overall Status
1- CAPACITY BUILDING Facilitate the development and the strengthening of institutional capacity of EUROSAI members	1.1.Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	
	1.2.Establish the operational framework for facilitating capacity building development	
	1.3. - Facilitate and support the development of strategies for capacity building at SAI level	
	1.4. Take active steps to strengthen and support SAI independence	
2- PROFESSIONAL STANDARDS Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development.	2.1.Raise awareness of the ISSAI and INTOSAI GOV	
	2.2 - Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	
	2.3Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	
3- KNOWLEDGE SHARING Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners.	3.1.Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation	
	3.2.Enhance audit cooperation within EUROSAI	
	3.3 Enhance cooperation within INTOSAI	
	3.4 Enhance cooperation with external partners	
4- GOVERNANCE AND COMMUNICATION Manage EUROSAI in accordance with the principles of good governance and effective communication.	4.1.Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals	
	4.2Strengthen EUROSAI's capacity to achieve its strategic goals	
	4.3Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals	

c. Evaluation of cross-cutting issues

Cross cutting issues	
Training	<p>In the reporting period, 16 events, counting training, workshops and meetings with experience sharing content were held (see annex), organised by <i>Goal Team 3, Working Group for Environmental Auditing, Working Group on Information and Technology, Task Force on the Audit of Funds Allocated to Disasters and Catastrophes, Task Force on Audit & Ethics</i> and <i>INTOSAI Development Initiative</i> in liaison with <i>Goal Team 2</i>.</p> <p>More than 190 participants from, at least, 27 European SAIs, participated in seminars.</p> <p>GT3 and GT4 have taken initiatives to improve coordination in training within EUROSAI. In this scope, a specific content to be included in the new EUROSAI website about training strategies and events was developed.</p> <p>So far, 7 training events are planned for 2013-2014 in EUROSAI, as follows:</p> <ul style="list-style-type: none"> ●17-18 September 2013, <i>Auditing Ethics related issues</i>, ECA (TFA&E) ●15 October 2013, <i>Fraud and Corruption in Environmental Audit</i>, Czech Republic (WGEA) ●4-5 December 2013, <i>Using the Performance Audit Guidelines (ISSAI 300 and 3000-3999) to improve Performance Audit in SAIs</i>, Germany (GT2) ●January 2014, <i>Ethics within SAIs</i>, Portugal (TFA&E) ●March 2014, <i>Best practices in auditing funds allocated to disasters</i>, Ukraine (TFAFACD) ●1ST semester 2014, <i>Independence of SAIs</i>, Hungary (GT1) ●Sep-Oct 2014, <i>Performance Audit</i>, Lithuania <p><i>We invite GT2 and the SAI of Lithuania to articulate their two events, since they relate to the same issue.</i></p> <p>The general part of the EUROSAI practical guide for organising training events was reviewed and updated, to provide more complete guidance in this field.</p> <p>A process to improve the reporting on the training organised within EUROSAI is also being developed.</p>
Surveys	<p>During the reporting period several surveys were issued on the following issues:</p> <ul style="list-style-type: none"> ●GT1: <i>Independence of SAIs</i> (all EUROSAI members) ●GT2: <i>Implementation of ISSAI</i> (all EUROSAI members) ●GT3: <ul style="list-style-type: none"> - <i>Identification of needs concerning the creation of a new audit database and identification of the use of already existing audit databases</i> (only GT3 members) - <i>Identification of cooperative activities</i> (all EUROSAI members) - <i>Identification of needs concerning internships and staff secondments</i> (only GT3 and GT4 members) ●WGEA : <i>Agenda items for upcoming events and activities, including meetings, seminars and other information-sharing actions</i> ●TFA&E: <i>Ethics within SAIs and in audit activities</i> (all EUROSAI members)

	<p>Having acknowledged that SAIs are burdened with surveys, GT4 has coordinated the issuance of surveys by GTs, avoiding overlapping of questions, merging questionnaires where possible, restricting surveys to GTs members when enough and encouraging the use of already existing alternative sources of information.</p> <p>It was also decided to publish a list of surveys issued in the EUROSAI website, so that all can know which questionnaires were already made and can look for the information already available.</p> <p>Additionally, summaries of those survey results will also be published in the EUROSAI website</p>
Funding from the EUROSAI budget	<p>GT's Operational Plans have identified two activities that needed funding from the EUROSAI budget.</p> <p>5,168 € were spent to fund a training event.</p> <p>34,276.78 € are committed by contract to pay for the implementation of the new EUROSAI website.</p> <p>For the next period, funding has being requested for a training event, in the amount of 3,600 €. Moreover, funding for another seminar and for a license to publish ISAs translation into Russian in the EUROSAI website might be requested, though the amounts are not determined yet.</p> <p>Information, analysis and proposal for funding requests to the GB are provided in separate documents.</p> <p>Having concluded last year that financial rules should be collected in a single document and revised in order to adapt them to the new EUROSAI framework, GT4 Task Group 4 prepared a draft of the <i>EUROSAI financial rules</i>, which is now submitted for approval of the GB.</p>
External funding	<p>Coordination with the INTOSAI-Donor SC is being conducted, in order to enhance the support to European developing countries SAIs and to initiatives related to them. This coordination has been made by the Presidency, the EUROSAI Secretariat and GT1.</p>
EUROSAI website and collaboration platform	<p>The website and a collaboration platform are key issues for the implementation of the EUROSAI Strategic Plan. Many of the planned activities and tasks of the Goal Teams depend on the availability and use of these communication tools and, so, may be fully developed from now on.</p> <p>Although the content of the current website was already updated and improved, in order to adapt it to the Strategic Plan and to include an enlarged set of documents related to the activities of the several EUROSAI groups, a new EUROSAI website has now been launched and will allow an increased availability of information within the EUROSAI community. GT4 identified a need to articulate databases that are being planned or set up by several groups, in order to avoid overlapping and complexity of information and will deal with it during the next period.</p> <p>A move to test the collaboration platform set up by the NCA for the 2014 Congress is proposed to the GB. This will allow interactive working and communication among a growing community of professionals.</p>
Sustainability	<p><i>Sustainability initiatives should implement one of the EUROSAI core values, but they are yet not covered enough in GT's Operational Plans.</i></p> <p>GT4's Task Group 5 has a specific activity to enhance that and the future GT's OPs updates should pay some attention to it as well.</p> <p>Website and electronic platform will contribute to sustainability.</p> <p>GT4 has already held a meeting through internet conference, avoiding traveling costs</p>
Interaction with INTOSAI groups	<p>Interactions are in place with INTOSAI Director for Strategic Planning, INTOSAI Secretariat, CBC, PSC, IDI and INTOSAI-Donor SC, through the Secretariat and members and invited experts in Goal Teams.</p> <p>Under initiative of GT2 Chair, GT4 agreed to support their proposal to the EUROSAI GB to approve a Resolution asking the INTOSAI GB to discuss the classification of ISSAI X in the appropriate level of the ISSAI framework.</p> <p>As regards cooperation with other INTOSAI Regional Organisations, EUROSAI has, so far,</p>

	<p>signed cooperation agreements with OLACEFS, ARABOSAI and ASOSAI and organised joint conferences with these organisations. Those agreements include statements for the development of practical cooperation activities and all teams have been invited to include activities to implement them.</p> <p>WGs and TFs also have interactions with correlative groups of INTOSAI, AFROSAI and ARABOSAI.</p> <p>GT4 will reflect on how to enhance further all this cooperation.</p> <p>During the reporting period, and through the action of GT2, EUROSAI and IDI have signed a protocol and a statement of commitments for the implementation of 3i programme (ISSAI implementation) in the European region. Other synergies are being explored with IDI, also through GT1.</p>
Cooperation with other organisations or partners	<p>During the reporting period, practical cooperation with ECIIA was established through GT2, to implement the protocol previously signed.</p> <p>Working Groups have informal cooperation with other bodies. We should reflect on whether EUROSAI should formalise agreements with them.</p> <p>Cooperation with OECD and EIPA is envisaged by the TFA&E in the scope of the seminars to be organised by this Task Force.</p>
Publications	<p>Articles about EUROSAI Strategic Plan and all GT's meetings have been published in the EUROSAI Newsletters and Magazine.</p> <p>An ISSAI column was set up in the EUROSAI Magazine, to be fed by GT2.</p> <p>Specific sections of the new website are planned for ISSAIs and databases.</p> <p>Articles about EUROSAI have been published in the internet.</p> <p>Some products were prepared by GTs and TFs to be published: Booklet on Innovations (GT1), Paper on Managing Ethics in SAIs (TFA&E)</p> <p>A reflection on the EUROSAI publications was initiated and will be further developed.</p> <p>The EUROSAI Newsletter will be replaced by a "News" section in the new website.</p> <p>GT4 agreed that the next number of the EUROSAI Magazine will be reduced in terms of pages and costs and that EUROSAI Members will be encouraged to be more involved in the respective translation effort.</p>

Conclusions/Outlook

- **The implementation of the EUROSAI Strategic Plan is producing most of the planned results but, in some areas, is a bit late, although its success is not compromised.**
- The delivery of the defined outcomes was somehow affected by the availability of the new EUROSAI website and by the non-existence of a collaboration platform. Since the conditions for the functioning of these tools are now in place, the level of execution may increase significantly in the near future.
- The development of operational activities also showed some difficulties raised by the descriptions included in the EUROSAI Strategic Plan. Simplification of some activities, elimination of overlapping and fine-tuning of outcomes and performance measures are needed and maybe considered in the next mid-term review of the Strategic Plan.
- Thus, for the following period, the most important issues to be dealt with are:
 - ↳ The complete launching and use of the new EUROSAI website, including the coordination of databases
 - ↳ The test of the NCA's collaboration platform
 - ↳ The completion of the EUROSAI communication policy
 - ↳ The rethinking of the EUROSAI Magazine
 - ↳ The development of external cooperation

- ↪ The improvement of the training coordination
- ↪ The enhancement of the sustainability value
- ↪ The mid-term review of the EUROSAT Strategic Plan

Decisions required from the GB

For approval:

- EUROSAT Financial Rules
- The organisation of the training events planned by the Goal Teams, Working Groups and Task Forces
- Funding request for a GT2 seminar on Performance Audit ISSAI
- The discontinuation of the EUROSAT Newsletter
- A draft resolution on the classification of ISSAI X, as proposed separately in the agenda of the GB meeting

For agreement:

- The testing of NCA's 2014 Congress electronic platform by EUROSAT Goal Teams

For acknowledgment:

- Goal Teams 1-4 annual reports and operational plan updates
- Overall Progress Report on the implementation of the EUROSAT Strategic Plan
- The new EUROSAT website
- EUROSAT Strategic Plan mid-term review procedure
- Possible future funding requests for some other planned activities (training events and license for publishing Russian translations of the ISA on the EUROSAT website)
- The reduction of pages and costs of the EUROSAT Magazine's next number

Annex to the overall progress report

Overall assessment of the results achieved

(June 2012-May 2013)

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
1.CAPACITY BUILDING	1.1. Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building	1.1.1.	<ul style="list-style-type: none"> The baseline has been defined A database of materials has been developed Statistical data on downloading files from the database is available 		<ul style="list-style-type: none"> List of relevant materials/information prepared and circulated for completion
		1.1.2	<ul style="list-style-type: none"> The EUROSAL Liaison to INTOSAI-Donor Steering Committee has been appointed 	<ul style="list-style-type: none"> EUROSAL Liaison to INTOSAI-Donor Steering Committee appointed and working 	<ul style="list-style-type: none"> EUROSAL Liaison to INTOSAI-Donor Steering Committee appointed and working
		1.1.3.	<ul style="list-style-type: none"> Information has been forwarded to INTOSAI Number of best practice examples 		<ul style="list-style-type: none"> Liaison with IDI established and working Paper on capacity building “<i>success stories</i>” in preparation
		1.1.4.	<ul style="list-style-type: none"> Feedback has been provided 		<ul style="list-style-type: none"> Liaison with CBC established Participation in CBC seminars Liaison with AFROSAL-E in progress
	1.2. Establish the operational framework for facilitating capacity building development	1.2.1	<ul style="list-style-type: none"> Priority list of capacity building needs is in place 		<ul style="list-style-type: none"> Identification of capacity building needs and e-learning possibilities in progress
		1.2.2.	<ul style="list-style-type: none"> Groups and shared interests have been identified 		
		1.2.3.	<ul style="list-style-type: none"> The EUROSAL Website has been redesigned to facilitate blogs, etc. Feedback has been provided to the INTOSAL Task Force on Communication 		<ul style="list-style-type: none"> Identification of e-learning possibilities in progress
		1.2.4.	<ul style="list-style-type: none"> Innovative initiatives have been launched/actions have been taken The regulation of the award has been developed and adopted by the Governing Board The first edition of the innovation award has been announced First-ever prize awarded 		<ul style="list-style-type: none"> Survey on innovative initiatives conducted Booklet published with examples of innovative SALs practices

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
1. CAPACITY BUILDING	1.3. Facilitate and support the development of strategies for capacity building at SAI level	1.3.1	<ul style="list-style-type: none"> Information has been collected and analysed and recommendations have been made. 		<ul style="list-style-type: none"> Liaison with GT3 on training needs established
		1.3.2.	<ul style="list-style-type: none"> Capacity building strategies have been identified and implemented 		
		1.3.3.	<ul style="list-style-type: none"> Specific training programmes have been developed meeting identified needs and priorities, and a training catalogue is available 		
		1.3.4.	<ul style="list-style-type: none"> The INTOSAI Peer Review Framework has been disseminated and feedback on the number of times is used and the experience provided to INTOSAI CBC 	<ul style="list-style-type: none"> Peer review guide of INTOSAI has been disseminated to all EUROSAL members 	<ul style="list-style-type: none"> GT1 is involved with INTOSAI CBC-SC3 work
	1.4 Take active steps to strengthen and support SAI independence	1.4.1	<ul style="list-style-type: none"> Number of self-assessments carried out by SAIs 		<ul style="list-style-type: none"> Questionnaire issued to EUROSAL members Analysis and assessment in progress
		1.4.2.	<ul style="list-style-type: none"> Number of relevant activities carried out 	<ul style="list-style-type: none"> INTOSAI/EUROSAL have written to all SAIs urging them to contact their Governments and Parliaments to be aware of UN resolution 	<ul style="list-style-type: none"> Dissemination of the EUROSAL statement of Independence of SAI and the UN General Assembly Resolution in several groups Seminar on independence to be held
2. PROFESSIONAL STANDARDS	2.1. Raise awareness of the ISSAI and INTOSAI Guidelines for Good Governance	2.1.1.	<ul style="list-style-type: none"> ISSAI have been translated into the official EUROSAL languages as soon as possible after the approval of the INCOSAI Translated ISSAI have been made available to EUROSAL members 	<ul style="list-style-type: none"> 50 ISSAI already translated / in the process of translation into Russian Contact with IFAC on translation of ISA into Russian Survey on translation into other national languages 	<ul style="list-style-type: none"> All ISSAI translated into Russian Negotiation ongoing with IFAC on permission to publish official Russian translations of ISA Result of survey: ISSAI translated into 16 national languages apart from the official EUROSAL languages
		2.1.2.	<ul style="list-style-type: none"> Regular "column" in Magazine/item on Website 	<ul style="list-style-type: none"> Article on kick-off of GT 2 in EUROSAL magazine Information on GT2 progress in EUROSAL Newsletters 	<ul style="list-style-type: none"> Information on GT2 progress in EUROSAL Newsletters ISSAI spotlight in EUROSAL magazine established ISSAI section established in the website
		2.1.3.	<ul style="list-style-type: none"> Number of seminars / percentage of EUROSAL members participating (> 50%) 	<ul style="list-style-type: none"> Survey on obstacles / problems with ISSAI implementation Needs assessment for a second/follow-up awareness raising seminar 	<ul style="list-style-type: none"> Needs assessment showed that EUROSAL members are highly aware of ISSAI Conclusion: no awareness raising seminar necessary

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
2. PROFESSIONAL STANDARDS	2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI Guidelines for Good Governance	2.2.1.	<ul style="list-style-type: none"> Needs of EUROSAI members in implementing the ISSAI have been identified A priority list of implementation needs is available 	<ul style="list-style-type: none"> Survey launched on implementation status/obstacles/need for support Information stocktaking of ISSAI implementation projects being collected 	<ul style="list-style-type: none"> Needs of EUROSAI members in implementing the ISSAI identified Permanent stocktaking of ISSAI implementation projects
		2.2.2.	<ul style="list-style-type: none"> Number of seminars/ percentage of EUROSAI members participating in seminars (> 50%) Number of SAIs which refer to ISSAI in their audit reports and/or internal guidance 		<ul style="list-style-type: none"> Participation of 9 EUROSAI members in IDI ISSAI Implementation Initiative (3iProgramme) established Seminar on applying the ISSAI on Performance Audit will be held in December 2013
		2.2.3.	<ul style="list-style-type: none"> Relevant professional materials related to the ISSAI framework have been disseminated 		<ul style="list-style-type: none"> “Relevant” professional material defined Collection of material started
	2.3. Contribute to the further development of the ISSAI and INTOSAI Guidelines for Good Governance	2.3.1.	<ul style="list-style-type: none"> Permanent reciprocal communication and periodic feedback reports from EUROSAI to INTOSAI PSC Adequate level of EUROSAI participation in PSC activities 	<ul style="list-style-type: none"> Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established EUROSAI members have contributed ideas, comments and success stories (in GT 2 questionnaire) 	<ul style="list-style-type: none"> Liaison/contact with INTOSAI PSC, its sub-committees, INTOSAI CBC and IDI established and working Subject of cooperation with ECIIA agreed Set-up of “Editorial committee” to implement cooperation
3.KNOWLEDGE SHARING	3.1. Enhance the use / implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation	3.1.1.	<ul style="list-style-type: none"> A database of audits conducted by the EUROSAI members in different fields has been established and is maintained 	<ul style="list-style-type: none"> Existing databases of audits were identified A survey regarding the new database of audits was conducted among subgroup members 	<ul style="list-style-type: none"> First draft of audit database designed
		3.1.2.	<ul style="list-style-type: none"> A database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks has been established and is maintained 	<ul style="list-style-type: none"> Existing products were identified 	<ul style="list-style-type: none"> First draft of product database designed
		3.1.3.	<ul style="list-style-type: none"> Number of training events/knowledge sharing seminars carried out within EUROSAI 	<ul style="list-style-type: none"> WGs and TFs were contacted in order to find out their planned activities SAIs which answered positively in the ETC survey about 	<ul style="list-style-type: none"> New survey on EUROSAI training needs being prepared Seminar on “<i>Application of software tools in Audits</i>”, Sep 2012 (Cz Rep)

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
				In former periods	In the current reporting period
3.KNOWLEDGE SHARING				<ul style="list-style-type: none"> organising training activities were contacted WGEA seminar on <i>Best Practice in Environmental Auditing</i>, Oct 2011 (Sw) WGEA annual meeting, Oct 2011 (Sw) WGEA seminar on <i>Sustainable Fisheries and Forest Management</i>, May 2012 (Nor) TFAFCD, meeting, Mar 2012 (Pol) OECD/SIGMA seminar on <i>Achieving Audit Quality</i>, April 2012 (Cz Rep) TFA&E, meeting, May 2012 (Pt) 	<ul style="list-style-type: none"> WGEA seminar on <i>Auditing Forests</i>, Oct 2012 (Cyp) WGEA annual meeting, Oct 2012 (Cyp) 8 ITWG self-assessment workshops, 2012 and 2013 (ITWG) ITWG, Cobit 5, Feb 2013 (Fr) IDI/EUROSAI <i>3i Management Workshop</i>, Mar 2013 (Bos Herz) TFAFDC annual meeting, Mar 2013 (Bulg) TFA&E meeting, Apr 2013 (Cro) WGEA seminar on <i>Water Management</i>, Apr 2013 (Nor)
		3.1.4.	<ul style="list-style-type: none"> Level of awareness of useable products (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate Enhanced use of available tools for cooperation 	<ul style="list-style-type: none"> The EUROSAI website and the EUROSAI WGs/TFs websites contain information on useable products EUROSAI publications (Magazine/Newsletters) are used for providing information and raising awareness on EUROSAI activities and useable products 	<ul style="list-style-type: none"> Possibilities of marketing EUROSAI products and tools identified
	3.2. Enhance audit cooperation within EUROSAI	3.2.1.	<ul style="list-style-type: none"> Updated list identifying areas for cooperative activities at regional and sub-regional levels 		<ul style="list-style-type: none"> Survey on cooperative activities conducted
		3.2.2.	<ul style="list-style-type: none"> Updated list of SAIs requesting or volunteering for cooperative activities Number of cooperative audits within EUROSAI 	<ul style="list-style-type: none"> 2 coordinated audits performed (WGEA and TFAFCD) 	<ul style="list-style-type: none"> At least 6 cooperative audits being performed by WGEA, TFAFDC and by bilateral agreements between SAIs
		3.2.3.	<ul style="list-style-type: none"> Number of EUROSAI members who have organized internships or staff secondments 		<ul style="list-style-type: none"> Survey on internships and staff secondments conducted Report prepared with the list of proposed methods and tools leading to an increased number of staff secondments and internships

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
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3.KNOWLEDGE SHARING	3.3.Enhance cooperation within INTOSAI	3.3.1.	<ul style="list-style-type: none"> Number of cooperation projects/ activities carried out with INTOSAI and its Regional Working Groups and bodies 	<ul style="list-style-type: none"> Joint Conference EUROSAI/ASOSAI, Sept 2011 (Turkey) MoU signed with ASOSAI ITWG conducted activities with ARABOSAI and AFROSAI WGEA cooperated with ASOSAI Ongoing cooperation EUROSAI-INTOSAI Donors 	<ul style="list-style-type: none"> Joint Conference EUROSAI/OLACEFS, Sept 2012 (Georgia) Joint Conference EUROSAI/ARABOSAI, April 2013 (Azerb) ITWG conducted activities with ARABOSAI and AFROSAI WGEA cooperated with ASOSAI TFA&E cooperates with OLACEFS, ASOSAI and AFROSAI-e GTs and WGs/TFs cooperate with several INTOSAI Committees (Secretariat, IDI, PSC, CBC) Ongoing cooperation EUROSAI- INTOSAI Donors Further areas for cooperation are being identified
	3.4.Enhance cooperation with external partners	3.4.1.	<ul style="list-style-type: none"> Priority list of potential institutional partners indicating possible forms and scope of cooperation is in place Number of partnerships with external institutions 		<ul style="list-style-type: none"> Protocol with ECIIA implemented through GT2
		3.4.2.	<ul style="list-style-type: none"> List of potential non-institutional partners is in place Number of partnerships with external non-institutions 		
4.GOVERNANCE AND COMMUNICATION	4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals	4.1.1.	<ul style="list-style-type: none"> Planning and reporting requirements have been defined and are complied with 	<ul style="list-style-type: none"> Guidance for reporting was issued Requirements were drafted (PMRR), circulated and complied in the GTs OPs and Reports 	<ul style="list-style-type: none"> Requirements are complied with Draft of the EUROSAI Strategic Plan mid-term review procedure presented
		4.1.2.	<ul style="list-style-type: none"> Agreement has been reached with Goal Teams on ToR and OPs 	<ul style="list-style-type: none"> Guidance and support for GTs' OP and ToR was provided Agreement was reached on final drafts GB approved GT's OPs and ToR 	<ul style="list-style-type: none"> GT4 agreed with GTs their OPs updates
		4.1.3.	<ul style="list-style-type: none"> Material conclusions have been drawn from analysis of reports for Goals 1, 2, 3, 4, identifying progress, making 	<ul style="list-style-type: none"> 1st overall progress report on the ESP implementation was presented 	<ul style="list-style-type: none"> 2nd overall progress report on the ESP implementation prepared

Strategic Goal	Implementation Strategies	Key act	SP Outcomes and Performance Measures	Results achieved so far	
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4.GOVERNANCE AND COMMUNICATION			proposals to address gaps or issues and providing report to GB		<ul style="list-style-type: none"> • Cross cutting issues addressed: funding, training, cooperation, etc.
		4.1.4.	<ul style="list-style-type: none"> • Value and benefits of interaction within INTOSAI have been identified 	<ul style="list-style-type: none"> • Concrete opportunities and benefits have been identified and implemented regarding the interaction with the INTOSAI Secretariat, the INTOSAI Donor SC, the PSC and its Subcommittees, the CBC, IDI and some WGs 	<ul style="list-style-type: none"> • Concrete opportunities and benefits have been identified and implemented regarding the interaction with the INTOSAI Secretariat, the INTOSAI Donor SC, the PSC and its Subcommittees, the CBC, IDI and some WGs
		4.1.5.	<p>In the area of training:</p> <ul style="list-style-type: none"> • Timely submission of recommended applications to the Governing Board • The Governing Board is provided with periodic summary reports of events carried out and proposed 	<ul style="list-style-type: none"> • Information about training events from GTs, WGs/TFs was collected • Financial applications requiring EUROSAI funding were reviewed and submitted to GB for approval 	<p>A specific TG prepared:</p> <ul style="list-style-type: none"> • Summary report on events carried out • List of training events • Review of the general part of the EUROSAI practical guide on training events • Content for training folder on the new website • Financial applications requiring EUROSAI funding were reviewed and submitted to GB for approval
		4.1.6.	<ul style="list-style-type: none"> • Timely and appropriate implementation of the strategic plan (identify and address horizontal issues) 	<p>Cross cutting issues were identified and addressed:</p> <ul style="list-style-type: none"> • Website • Coordination of surveys • Financial rules • Cooperation activities discussed and coordinated • Training, communication and sustainability dealt with by GT4 task groups 	<p>All cross cutting issues identified are being addressed (website in implementation, surveys coordinated, funding rules reviewed, cooperation in progress, training coordinated, communication enhanced, sustainability in progress)</p>
	4.2 Strengthen EUROSAI's capacity to achieve its strategic goals	4.2.1.	<ul style="list-style-type: none"> • Operational plans for achieving the strategic goals have been developed by the individual teams and approved by the Governing Board • Periodic reports are presented by the teams to the Governing Board 	<ul style="list-style-type: none"> • All Goal Teams completed OPs and reports to GB, which were approved • Analysis of plans and reports has been carried out and recommendations were made 	<ul style="list-style-type: none"> • All Goal Teams updated OPs and presented reports to GB
		4.2.2.	<ul style="list-style-type: none"> • New financial resources have been identified 	<ul style="list-style-type: none"> • Review of funding principles and procedures has been initiated • Funding needs in analysis • Liaison with EUROSAI Secretariat and INTOSAI-Donor SC has been maintained 	<ul style="list-style-type: none"> • EUROSAI financial rules were completed • Funding needs in analysis • Liaison with EUROSAI Secretariat and INTOSAI-Donor SC has been maintained

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4.GOVERNANCE AND COMMUNICATION		4.2.3.	<ul style="list-style-type: none"> Set of good practices has been approved by the Governing Board and disseminated among SAls 		<ul style="list-style-type: none"> Analysis on existing guides was done and proposal to carry out this activity was prepared
		4.2.4.	<ul style="list-style-type: none"> Report of the Secretary General to the Governing Board and rules are in place 		
	4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAl's strategic goals	4.3.1.	<ul style="list-style-type: none"> The member SAls' satisfaction level with communication mechanisms and tools currently used has been identified Report to the Governing Board on the identification and assessment carried out 	<ul style="list-style-type: none"> Task group has made the identification of communication tools used and their assessment Report was prepared, indicating the main assumptions of EUROSAl communication policy and areas to be improved Survey was conducted to assess needs, preferences and expectations of EUROSAl Members, Working Groups, Task Forces and Goal Teams towards the EUROSAl website 	
		4.3.2.	<ul style="list-style-type: none"> A global internal and external communication policy for EUROSAl has been adopted by the 2014 Congress 		<ul style="list-style-type: none"> A draft of the communication policy is being prepared Opportunity identified to test the electronic collaboration platform set up by the NCA for the 2014 Congress New website launched
		4.3.3.	<ul style="list-style-type: none"> Progress report on implementing a global internal and external communication policy for EUROSAl available 		
		4.3.4.	<ul style="list-style-type: none"> Number of SAls using EUROSAl publications and the website as communication channels 	<ul style="list-style-type: none"> Survey conducted Changes and updates introduced in the website A mock up completed for a new website Friendlier design given to the EUROSAl Magazine Relevant number of EUROSAl members and bodies contributed to the Magazine in 2012. More visibility given to the EUROSAl Magazine and Newsletter in the EUROSAl website 	<ul style="list-style-type: none"> New website launched Reflection on the EUROSAl publications initiated Articles published in Wikipedia

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4. GOVERNANCE AND COMMUNICATION		4.3.5.	<ul style="list-style-type: none"> • Report with listed contacts and activities (proposed) 		
		4.3.6.	<ul style="list-style-type: none"> • The extent to which the tools are considered and applied has been identified 		<ul style="list-style-type: none"> • GT4's 4th plenary meeting held by internet conference