

EUROSAI

GOAL TEAM 4: GOVERNANCE & COMMUNICATION

**EUROSAI
Strategic Plan
2011-2017**

Terms of Reference

for GOAL TEAM 4

Final draft
as of 24 April 2012

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List of Abbreviations

EUROSAI	European Organisation of Supreme Audit Institutions
INTOSAI	International Organisation of Supreme Audit Institutions
SAI	Supreme Audit Institution
IDI	INTOSAI Development Initiative
GB	Governing Board
PMRR	Planning, Monitoring and Reporting Requirements

Introduction

Since EUROSAI was established in 1990, the needs of the European SAIs and the environment in which they operate have changed considerably. As a result, an increasing number of SAIs has sought professional and technical cooperation in the framework of EUROSAI.

To meet EUROSAI challenges, and in order to ensure that the Organisation operates efficiently and effectively, the Governing Board proposed to streamline its activities within an overall strategic plan, to provide a framework for supporting the staff of member SAIs in their work.

The VIII EUROSAI Congress (Lisbon, Portugal, 2011) adopted the EUROSAI strategic plan 2011-2017. This first strategic plan has been developed in a spirit of openness and transparency in consultation with all EUROSAI members. It is based on four strategic goals that reflect the needs and priorities of the Organisation's membership:

- Goal 1: Capacity Building
- Goal 2: Professional Standards
- Goal 3: Knowledge Sharing
- Goal 4: Governance and Communication.

The organisational structure of EUROSAI has been adapted accordingly by establishing four respective teams. To implement strategic goal 4, the Governance and Communication Team or Goal Team 4 has been created.

1 General Provisions

1.1 Objectives

The overall objective of Goal Team 4(GT4) is to ensure that EUROSAI is managed in accordance with the principles of good governance and effective communication and disposes of the appropriate organisational structure for reaching the strategic goals. This includes coordinating the efforts of all Goal Teams, ensuring the economy, efficiency and effectiveness of operations within budget.

In this context, GT 4 shall manage EUROSAI in accordance with the following principles:

1. an appropriate distinction between functions, including policy setting, implementation, operational and financial planning and delivery, monitoring and reporting,
2. a clear definition of the roles and responsibilities of individual EUROSAI bodies and the relations between them in order to avoid gaps, overlaps and duplications,
3. active participation in implementing the strategic plan of the widest possible number of EUROSAI members,
4. an effective decision making process ensuring both timeliness and broad-based support of key decisions by EUROSAI membership,
5. clear principles for financial support from the EUROSAI budget,
6. allocation of sufficient human, financial and material resources by EUROSAI members,
7. an effective and efficient information flow within the Organisation, between the Organisation and its stakeholders and with INTOSAI and its Regional Working Groups,
8. sustainability and respect for the environment.

1.2 Tasks

In accordance with the EUROSAI strategic plan, the Goal Team has the following tasks and responsibilities:

- support EUROSAI's administrative and organisational development by ensuring an organisational structure that best supports the achievement of the strategic goals,

- ensure liaison between the Goal Teams 1, 2 and 3 by identifying and addressing cross-cutting issues,
- provide coordinated support to the Governing Board in the areas of management, planning, reporting and training,
- strengthen EUROSAI's capacity to achieve its strategic goals by evaluating their achievements in line with the needs, resources and relevant activities of the Organisation, monitoring the implementation of the overall strategy and providing progress reports to the Governing Board,
- strengthen EUROSAI's financial situation in accordance with the requirements set for achieving the strategic goals, and
- foster effective and efficient internal and external communication to promote the accomplishment of EUROSAI's strategic goals.

These tasks and responsibilities are concretised by an Operational Plan for Goal Team 4 as determined in the General Procedures for Goal Teams and detailed in the Planning, Monitoring and Reporting Requirements (PMRR).

2 Structural Provisions

2.1 Chair

The chair of Goal Team 4 is the SAI currently holding the EUROSAI Presidency.

The chair shall have the following tasks and duties:

- lead and represent the Team,
- promote and oversee actions taken under the mandate received by the Team from the Congress,
- ensure that projects and activities of the Team are in accordance with the strategic goals defined in the EUROSAI strategic plan,
- prepare and chair the Team meetings, in cooperation with all members and invited experts

- draft the agenda of the Team meetings,
- draft the minutes of the Team meetings,
- ensure the distribution of documents to the Team members prior to the Team meetings,
- ensure the implementation of the decisions made by the Team,
- monitor the performance of the Team's tasks,
- liaise with the Secretariat, the Governing Board and the Congress,
- present the reports, proposals and suggestions of the Team to the Governing Board and the Congress.

2.2 Membership

The members of Goal Team 4 are

- a representative of the current EUROSAI Presidency (ex officio), team chair,
- a representative of the outgoing EUROSAI Presidency (ex officio),
- a representative of the incoming EUROSAI Presidency (ex officio),
- a representative of the Secretariat (ex officio), and
- the chairs of the other three Goal Teams. The chairs of Teams 1, 2 and 3 may delegate this role to another member of their Team, taking into account specific subjects under discussion, the continuity of knowledge and the need to commit their Teams.

This model allows and ensures that in carrying out its remit Goal Team 4 has access to the combined knowledge and experience and acts in accordance with the responsibilities of the existing EUROSAI bodies and the Goal Teams created under the Strategic Plan, as approved by EUROSAI members at Congress.

A list of members is attached to these Terms of Reference in Annex 1.

2.3 Other participants

Representatives of other SAIs or bodies may be asked for advice in areas where the Team considers it appropriate or necessary. Experts and other guests may also be invited by the chair to support the Team's activities.

2.4 Task groups and Assignment of Tasks

To ensure active participation and achievement of the strategic goal, each member should assume a task, choosing it on a voluntary basis, dealing with issues entrusted to Goal Team 4 or for liaison with Goal Teams 1, 2 and 3, EUROSAI working groups, INTOSAI and its Regional Groups, IDI and external partners with which cooperation is promoted.

For a more efficient and specialised operation, the Team may decide to set up task groups, composed of its members and invited experts on the basis of open and voluntary membership, for fulfilling the defined tasks. All representatives participating in task groups may be assisted by invited experts.

The task groups shall operate under the main lines and supervision of the Team and shall report periodically or when requested by the chair on the issue or task entrusted. They shall act at their own discretion and inform the chair of Goal Team 4 of the development of their work within a deadline given by the Team. Generally, task groups shall be set up with a temporary duration for performing their task.

3 Procedural Provisions

3.1 Meetings and Communication

The Team shall meet in ordinary session, at least, once a year, and determine the date and the venue that it deems fit. The Team meeting should take place in due time before the Governing Board meeting, so that the Team members may prepare and discuss all items which shall be submitted to the Governing Board, especially financial requests. Additional Team meetings may be convened, as needed, at the initiative of the chair or at the request of the members.

Team meetings shall be hosted alternately by the Team members and invited experts. The host shall send out the invitation for the meeting at least five weeks in advance.

In between meetings, other forms of communication should be promoted to discuss matters within the Team, e.g.

- written procedure via e-mail or
- video- or telephone conferences, if technically possible.

These communication tools may also be used when there is a need to adopt an agreement or to solve urgent matters arising between Team meetings.

The working language of Team 4 is English.

3.2 Agenda

The chair shall circulate the draft agenda for Team meetings to the participants for collecting comments and suggestions, at least, four weeks prior to the meeting. The members and invited experts may submit to the chair their proposal of items to be included in the agenda for the coming meeting. The final draft agenda shall be submitted to the participants of the meeting two weeks prior to the meeting.

The final draft agenda shall be approved by the participants at the beginning of each meeting.

3.3 Minutes

The chair shall draft Minutes in the form of a summary of agreements and circulate it for comment to the participants of the Goal Team meeting within four weeks after each meeting.

The Minutes shall be adopted by written procedure and then be published on the EUROSAL website for general information.

3.4 Liaison with Goal Teams 1, 2 and 3

Goal Team 4 shall liaise with Goal Teams 1, 2 and 3 in the areas defined by implementation strategy 4.1 of the strategic plan. This liaison has been formally established by assigning the chairs of Goal Teams 1, 2 and 3 (or other members of the Teams delegated by the chairs according to item 2.2) as members of Goal Team 4.

Moreover, the chair of Goal Team 4 shall be notified on the meeting schedule and agenda of Goal Teams 1, 2 and 3. A representative nominated by the chair may participate in the meetings of Goal Teams 1, 2 and 3 in order to support the respective Team's activities.

In those areas where Goal Team 4 is to provide overall support and reports to the Governing Board as defined in the PMRR, the chairs of Goal Teams 1, 2 and 3 shall provide all relevant materials in due time for Goal Team 4 to analyse, review and consolidate the information. A timetable shall be agreed upon by the members of Goal Team 4.

3.5 Liaison with other partners

Goal Team 4 shall liaise, with respect to the provisions of items 2.1 and 2.2, with bodies of INTOSAI or its Regional Working Groups, and other partners where the Team considers it appropriate or necessary, with the aim of adding value, identifying the potential for reverse-benefit and reducing a duplication of work.

These liaisons may be established by assigning Team members to attend meetings of the relevant bodies, by inviting representatives of the relevant bodies to attend Goal Team 4 meetings as invited experts according to item 2.3, or by asking them for expert advice in areas where the Team considers it appropriate.

3.6 Reporting

Goal Team 4 reports annually to the Governing Board on the work accomplished by the Team to achieve the strategic goal 4. Goal Team 4 also reports on the implementation progress of the overall strategy as well as on cross-cutting issues as defined in the implementation strategy 4.1 of the strategic plan and concretised in the PMRR.

The Goal Team chair presents the report to the Governing Board, providing a brief report on the Team's activities since the last Governing Board meeting as defined by the PMRR.

Any amendments of the Terms of Reference, the operational plan and membership also need to be reported.

The same procedure is applied for the reporting to Congress.

3.7 EUROSAI Website

The following information shall be published by Goal Team 4 on the EUROSAI website:

- a list of members and their professional contact details,
- a list of invited experts,

- these Terms of Reference,
- the Operational Plan,
- the minutes of its meetings,
- the reports to the Governing Board and Congress after having been approved by the respective body.

The Team is responsible for ensuring that any amendments of the Terms of Reference, the operational plan and membership are also published in due time.

4 Financial Provisions

4.1 Funding of the Goal Team's activities

Funding of Goal Team 4's activities is primarily borne by the SAI or task group carrying out the respective activity. Financial requests from the EUROSAI budget may be made by the respective SAI or task group. These requests must be collected and prioritised by the Team before forwarding them to the next level, following the provisions defined in the approved financial rules (see Annex 2).

At meetings of Goal Team 4 and its task groups and other events, each participating SAI shall finance in principle its own accommodation and travelling costs. The organisational expenses of meetings are covered by the host SAI following the provisions of articles 5.2 and 14.3 of the EUROSAI Standard Procedures.

Any options for external funding are to be considered, as needed, and proposed by Goal Team 4 taking into account the necessary requirements for keeping independence as well as for adhering to EUROSAI priorities and objectives.

4.2 Report on Financial Requests from the EUROSAI Budget

Goal Team 4 shall report to the Governing Board on financial requests within the remit of or in another way related to EUROSAI. The report shall cover considerations on the opportunity and adequacy of granting funds as well as on the amount requested and conclude with a recommendation to the Governing Board. The report shall be sent to the Secretary General so that the necessary proposal can be raised to the Governing Board.

Before issuing the report, Goal Team 4 shall:

- take into account the provisions in articles 5.2 and 14.3 of the EUROSAI Standard Procedures and the approved financial rules (see Annex 2),
- ensure on this basis that the prioritised requests from Goal Teams 1, 2, 3 and 4 do not overlap or contradict each other, and
- consider the available financial and budgetary resources of EUROSAI, a balanced allocation of funds for the implementation of all four strategic goals, and the funding cap on the amount to be granted to each requesting EUROSAI SAI paying due regard to the respective group of financial contribution it is included in.

5 Final Provision

These Terms of Reference have been written in accordance with the EUROSAI Statutes and Standard Procedures, the EUROSAI strategic plan 2011-2017 and the General Procedures for Goal Teams, and with reference to other relevant EUROSAI documents listed in Annex 2.

These Terms of Reference shall be kept under review to reflect the mandate received from the Congress, the agreements taken on its structure and operation, and the new developments in the internal and external remit of the Organisation.

Any changes hereto shall be subject to the agreement of the Team and approval by the Governing Board.

These Terms of Reference shall come into effect upon its approval by the Governing Board at its meeting in Ankara on 28 May 2012.

Annex 1

Members of Goal Team 4 (2011-2014)

SAI	Status	
Czech Republic	Member	Chair of Goal Team 3
France	Member	Chair of Goal Team 1
Germany	Member	Chair of Goal Team 2
Netherlands	Member	incoming EUROSAI Presidency
Poland	Member	outgoing EUROSAI Presidency
Portugal	Chair	current EUROSAI Presidency
Spain	Member	EUROSAI Secretariat

Invited Experts of Team 4

SAI	Status	
INTOSAI Director for Strategic Planning	Invited expert	Planning and reporting
INTOSAI Secretariat	Invited expert	EUROSAI website
Denmark	Invited expert	EUROSAI website
United Kingdom	Invited expert	Planning and reporting, funding issues

Annex 2

Overview of Goal Team related EUROSAI documents

Documents	adopted by
1. Overall documents	
<ul style="list-style-type: none"> ▪ EUROSAI Statutes ▪ EUROSAI Standard Procedures ▪ EUROSAI statement on the independence of SAIs 	<ul style="list-style-type: none"> ▪ Congress ▪ Congress ▪ Congress
2. Strategic documents	
<ul style="list-style-type: none"> ▪ EUROSAI Strategic Plan 2011-2017 	<ul style="list-style-type: none"> ▪ Congress
3. Financial documents	
<ul style="list-style-type: none"> ▪ EUROSAI financial rules¹ ▪ EUROSAI Budget 2012-2014 ▪ Instructions for drawing up, presenting and auditing EUROSAI Accounts² 	<ul style="list-style-type: none"> ▪ Governing Board ▪ Congress ▪ Governing Board
4. Organisational/procedural documents	
<ul style="list-style-type: none"> ▪ General Procedures for EUROSAI Goal Teams ▪ Planning, Monitoring and Reporting Requirements (PMRR) 	<ul style="list-style-type: none"> ▪ Governing Board ▪ Governing Board
<ul style="list-style-type: none"> ▪ Terms of Reference for Goal Teams, Working Groups and Task Forces ▪ Operational Plans of Goal Teams, Working Groups and Task Forces ▪ Work Plans of Goal Teams, Working Groups and Task Forces 	<ul style="list-style-type: none"> ▪ Governing Board ▪ Governing Board ▪ Governing Board ▪ Goal Teams, Working Groups and Task Forces
5. Cooperation agreements	
<ul style="list-style-type: none"> ▪ MoU EUROSAI-ARABOSAI (2006) ▪ MoU EUROSAI-ECIIA (2011) ▪ MoU EUROSAI-ASOSAI (2011) 	<ul style="list-style-type: none"> ▪ Governing Board ▪ Governing Board ▪ I EUROSAI-ASOSAI Conference

¹ To be developed

² To be replaced by the yet to be developed "EUROSAI financial rules" after their adoption by the GB

6. Other documents	
Guide for organising training events (with Annex “Current Procedure for application and granting of subsidies from the EUROSAl budget” ³)	
Guide on achieving audit quality	
Good practice database	

³ To be replaced by the yet to be developed “EUROSAl financial rules” after their adoption by the GB