

5th MEETING OF EUROSAI GOAL TEAM 4

Madrid, 25-26 April 2013

SUMMARY OF AGREEMENTS (SoA)

- I. The **EUROSAI Goal Team 4 – Governance and Communication (GT4) 5th plenary** meeting was held in Madrid, on the 25 and 26 April 2013.

Early in the morning of the 25th April there were separate meetings for **GT4/Task Group 3** (in charge of training issues) and **GT4/Task Group 6** (which deals with EUROSAI Website)

The following representatives of GT4 members and invited experts attended the 5th GT4 plenary meeting:

| SAI | | Representatives |
|----------------|---------------------|----------------------------|
| Portugal | Current Presidency | Helena Abreu Lopes |
| | | Eleonora Almeida |
| | | Conceição Ventura |
| Netherlands | Incoming Presidency | Roel Praat |
| | | Hayo Van Der Wal |
| | | Olga Rademakers |
| Poland | Outgoing Presidency | Aleksandra Kukula |
| Spain | EUROSAI Secretariat | Karen Ortiz Finnemore |
| | | Alicia García del Castillo |
| France | Chair of GT1 | Adeline Baldacchino |
| | | Pascale Fenech |
| Germany | Chair of GT 2 | Stephanie Hild |
| | | Stefanie Ludes |
| Czech Republic | Chair of GT3 | Michaela Rosecká |
| | | Zuzana Holoubková |

| | | |
|------------------------------------|----------------|-----------------------------|
| Denmark | Invited Expert | Lisbeth Sorensen |
| | | Jannek Jergensen |
| INTOSAI Director of Strategic Plan | Invited Expert | Monika Gonzalez-Koss |

Representatives of Poland (Aleksandra Kukula) and Denmark (Lisbeth Sorensen and Jannek Jergensen) only attended the 25th April session of the meeting and did not participate in the discussions and agreements regarding items 7 to 13 of the agenda.

Staff from the Spanish Court of Audit also took part in the discussions of different items: Guadalupe Fernandez Espinosa regarding the EUROSAI web, Pilar García with regards to the EFR and Fernando Rodriguez del Portillo concerning EUROSAI publications.

II. Agenda

The Agenda for the meeting was adopted as follows:

| |
|---|
| 1. Welcome and general information |
| 2. EUROSAI Financial Rules (TG4) |
| 3. Methodology for the mid-term review of the EUROSAI Strategic Plan (TG1) |
| 4. Communication and sustainability Issues (TG5) |
| 4.1. Communication policy |
| 4.2. EUROSAI publications and articles in Wikipedia |
| 4.3. Sustainability tools |
| 4.4. Collaboration platform |
| 5. Workable EUROSAI practices and criteria for events and project management (TG2) |
| 6. New EUROSAI website (TG6) |
| 7. Funding proposals (TG4) |
| 8. Training issues (TG 3) |
| 9. Reports to the GB and Operational Plans Updates(GT4/TG1 and GTs 1-4) |
| 10. Any other issues related to the preparation of the XL Governing Board Meeting |
| 11. Information on the IX EUROSAI Congress and on Young EUROSAI (NCA) |
| 12. Planning next operational activities (All task groups) |
| 13. Any other business |

III. Agreements reached

Under each item of the approved agenda, the following agreements were reached.

| 2. EUROSAI Financial Rules (GT4/TG4) | |
|---|--|
| a. | <p>The pending suggestions and questions raised by members of GT4 and members of the GB were discussed.</p> <p>It was agreed, concerning Rule 19, that only the general budget of EUROSAI should be available on the organisation's website.</p> <p>GT4 considered that comments made by Belgium to Rules 22, 28 and 31, related to rights of Congress to amend GB propositions and sanctions in case of non-payment, could not be dealt within the EUROSAI financial rules, since they concern EUROSAI Statutes. The Secretariat will send an explanatory note about this to the SAI of Belgium and to the Members of the GB.</p> |
| b. | <p>The final draft of the <i>EUROSAI Financial Rules</i> to be submitted to the Governing Board was approved (<i>Annex 1</i>).</p> |
| c. | <p>Representatives of the French and German SAIs kindly agreed on translating the EFR to their own languages.</p> |

| 3. Methodology for the mid-term review of the EUROSAI Strategic Plan (SP) (GT4/TG1) | |
|--|---|
| a. | <p>The document proposed by GT4/TG1 describing the methodology to proceed with EUROSAI Strategic Plan mid-term review was discussed.</p> <p>It was stressed that modifications in key activities/projects can be introduced namely to adjust the SP to reflections of Goal Teams concerning their priorities and activities (e.g. Goal Team 1).</p> <p>Possible changes in outcomes and performance measures should also consider those results that WGs and TFs are producing and that are not considered in the present SP (v.g. methodological documents).</p> <p>It was confirmed that the consultations should only involve Goal Teams, Working Groups, Task Forces, Committees and the Members of the GB.</p> <p>A tentative calendar was also discussed to have the draft of the mid-term review report drawn up to be presented to GB meeting and Congress.</p> |
| b. | <p>The final draft of the <i>Methodology for the midterm review of the EUROSAI Strategic Plan</i> was approved (<i>Annex 2</i>).</p> |

| | |
|---|---|
| 4. Communication and sustainability Issues (GT4/TG5) | |
| 4.1. Communication policy | |
| a. | <p>GT4/TG5 (communication and sustainability) presented the draft of the EUROSAI Communication policy.</p> <p>The draft was discussed and the following issues were raised:</p> <ul style="list-style-type: none"> • EUROSAI communication policy should not repeat the INTOSAI one. It should refer to it but should focus on the particularities related to the EUROSAI context. For instance, it should build on the needed strengthening of the communication at the auditors' level. • Issues about the nature of the content: should it contain description of channels, guidelines or strategic options? • The profile of the document advises a broad consultation process, eventually including all EUROSAI Members. |
| b. | <p>So, it was agreed that:</p> <ul style="list-style-type: none"> • GT4/TG5 will redraft the document, presenting it to further suggestions and comments. • A broad consultation process will be conducted. • The submission of the draft to the GB will be postponed until next year. |
| 4.2. EUROSAI publications and articles in Wikipedia | |
| a. | <p>In what regards to EUROSAI publications (Newsletter and Magazine), the Secretariat presented questions that should be addressed in the near future to reduce costs, to make communication through publications more efficient and to use the potential of the new website. GT4 discussed them.</p> <p>The agreements reached were:</p> <ul style="list-style-type: none"> • To reduce the size of the <i>EUROSAI Magazine</i> in terms of number of pages. • To ask EUROSAI members for their collaboration in translation efforts. • To entrust GT4/TG5 to carry out a reflection on the objectives and content of the EUROSAI Magazine, including a short questionnaire, to obtain European SAI's views on the benefits and possible modifications to this publication. As a result, a proposal by GT4/TG5 will be presented to GT4's next meeting. • To replace the <i>Newsletter</i> by the new part of the website devoted to "News". This issue will be mentioned in GT4 report, in order to obtain GB agreement to the discontinuation of the Newsletter. |
| b. | <p>As for publication of <i>articles about EUROSAI in Wikipedia</i>, it was acknowledged that such an article in German is already in place, by initiative of the SAI of Germany, and that efforts should be made to include articles in the other EUROSAI official languages. Furthermore, EUROSAI members should be encouraged to publish articles on their own languages.</p> <p>So, it was agreed that:</p> <ul style="list-style-type: none"> • The content of the German article could serve as the basis for the articles in |

| | |
|--|--|
| | <p>the other languages.</p> <ul style="list-style-type: none"> • The English language version, already prepared by the German colleagues, will be uploaded in Wikipedia by the SAI of Poland. • A Spanish language version will be prepared and published by the Secretariat. • A French language version will be prepared and published by the SAI of France. • A Russian language version will be prepared and published by the SAI of Poland. • The SAI of the Netherlands and Poland will prepare and send a GT4 statement to encourage other members to publish articles in their own languages, by sending them the English version of the article. |
|--|--|

4.3. Sustainability tools

| | |
|-----------|--|
| 1. | <p>Concerning sustainability related activities, and following proposals from GT4/TG5, GT4 agreed to reschedule and modify the tasks included in the GT4 Operational Plan, as follows:</p> <ul style="list-style-type: none"> • To eliminate the survey initially intended. • To elaborate a checklist of sustainability good practices based on the green checklist prepared by UNEP, to be sent to WGs, TFs and other EUROSAI bodies and allow using a sustainability mark. • To send the checklist to GT4 members for comments. • To implement this activity in the next activity period (2013-2014). |
|-----------|--|

4.4. Collaboration Platform

| | |
|-----------|---|
| a. | <p>The SAI of the Netherlands (NCA) presented GT4 with a comparison between the features of INTOSAI Collaboration Tool and the PLEIO foundation platform. This platform will be used by the NCA for the 2014 Congress and the subsequent Dutch Presidency of EUROSAI.</p> |
| b. | <p>NCA opted for this communication platform, because it is an open source one, with capabilities of networking and a project managing tool, allowing closed discussion groups. It is designed by its own users.</p> <p>The manager is asked for an annual contribution (the NCA will pay 5.000 Euros per year until 2017) and an helpdesk available for solving difficulties and ensure support to users will be maintained.</p> <p>One must be completely aware that, whatever the chosen platform is, its success depends on the use given to it. So, it is crucial to develop some marketing on its benefits and to foster its use.</p> |
| c. | <p>The NCA concluded by inviting EUROSAI to try, test and use the 2014 Congress platform for the work of teams. This way EUROSAI can accomplish its goals while postponing a final decision on the collaboration platform to 2017.</p> <p>GT4 agreed on accepting the opportunity offered by the NCA, testing the platform, created for the 2014 Congress, for the SP activities.</p> |

| | |
|--|--|
| | GT4/TG5 will, in the near future, detail and explain the capabilities of the aforementioned platform (what could we use it for? what should we do to use it?) and invite EUROSAI teams to use it for their activities. |
|--|--|

| 5. Workable EUROSAI practices and criteria for events and project management (GT4/TG2) | |
|---|--|
| a. | <p>Activity 4.2.3. of the SP “<i>Develop a workable practice for effective communication on projects implemented within EUROSAI</i>” was to be performed through a survey and identification of good practices in managing projects. GT4/TG2 (Poland) mentioned the possibility of transforming this activity by building a database on EUROSAI projects. GT4 discussed the several possibilities and reached the following agreements:</p> <ul style="list-style-type: none"> • A database of EUROSAI products is to be built by another Goal Team. Overlapping and duplication of databases must be avoided and, so, GT4/TG2 must coordinate with the pertinent teams. • There are practices and criteria for events and project management that probably are not yet covered by existing handbooks and guidelines. They should be identified and listed. One option would be to include them in a Practical Guide on EUROSAI events/projects, by enlargement of the practical guide on training events (activity 4.1.5.2.). For example, the sustainability checklist could be included there. • So, tasks for activity 4.2.3 should be redrafted. GT4/TG2 will send new proposals for comments. |

| 6. New EUROSAI website (GT4/TG6) | |
|---|---|
| a. | A separate meeting of GT4/TG6 with staff from the company which was outsourced to design and implement the new EUROSAI website was held early in the morning. In this meeting details of the website were agreed. |
| b. | <p>In the plenary meeting, GT4 agreed on the following:</p> <ul style="list-style-type: none"> • Further details about folders and contents of the new website. • The new EUROSAI website will be launched, in its English version, in the following weeks, before the next GB meeting. • The new website will later be implemented in the other official languages. • The main agreements regarding the management and update of the new website should be set during the next period. |
| c. | <p>Following the work done in the preparation of the website, the Secretariat highlighted how databases in EUROSAI (existing and foreseen) can be overlapping and disconnected. GT4 discussed this issue and agreed that:</p> <ul style="list-style-type: none"> • It is important to avoid developing too many databases, as they may overlap and not be so much used by auditors. • Existing and foreseen ones should be articulated and coordinated. |

| | |
|----|--|
| | <ul style="list-style-type: none"> • Access to databases must be centralised and they must be promoted and marketed, explaining to SAIs and, in particular, to their auditors, the value and benefits of its use to their daily work. |
| d. | <p>Regarding this databases' issue, it was agreed that:</p> <ul style="list-style-type: none"> • This should be considered as a cross-cutting issue, key to the development of the EUROSAI SP. • A task on articulating databases should be added to GT4 OP, to be performed by GT4/TG6, coordinated by the Secretariat. |

| 7. Funding proposals (GT4/TG4) | |
|---------------------------------------|---|
| a. | <p>A financial request from the EUROSAI budget was presented, analysed and approved to be submitted to GB:</p> <ul style="list-style-type: none"> • Subsidy to the SAI of Germany, for an amount of 3,600 € to be charged to the 2012-2014 EUROSAI Budget, for financing the Seminar "<i>The use of the performance audit guidelines as outlined in ISSAIs 300, 3000 and 3100</i>", to be held in Bonn in 4-5 December 2013. |
| b. | <p>Information was provided on other possible future funding requests for some other planned activities:</p> <ul style="list-style-type: none"> • License to publish the official Russian translations of the ISA (financial audit ISSAI) on the EUROSAI website • A seminar to be organised by the EUROSAI Task Force on Audit & Ethics, about "<i>Ethics within SAI</i>", in January 2014 <p>These requests will be presented later, depending on their concrete need and amount, and will be analysed and approved by written procedure.</p> |

| 8. Training issues (GT4/TG3) | |
|-------------------------------------|--|
| a. | <p>A separate meeting of GT4/TG3 was held early in the morning, where several details of the TG3 tasks were discussed and agreed.</p> |
| b. | <p>It was stressed that, for following periods, the evaluation of training events should be more accurate, by using and analysing evaluation forms included in the EUROSAI practical guide. Aiming to this objective, GT4/TG3 will inform and motivate WGs, TFs and other EUROSAI bodies to use the mentioned evaluations forms.</p> |
| c. | <p>Regarding the activity related to a database of experts, and under proposal of GT4/TG3 Chair, GT4 decided that it would be better to use the INTOSAI database of experts and specialists (maintained by the SAI of Peru), contributing to its enlargement and use, instead of creating a new one.</p> |
| d. | <p>GT4 acknowledged and appreciated the ongoing update of the practical guide for training events and the possibility of enlarging it to other EUROSAI events and projects, as mentioned above.</p> |

| | |
|----|--|
| e. | GT4 also acknowledged, approved and appreciated the developments that were introduced on the new website about training. |
|----|--|

| 9. Reports to the GB and Operational Plans Updates(GT4/TG1 and GT1-4) | |
|---|--|
| GTs' Reports and Operational Plans updates (GTs 1-4) | |
| a. | Chairs of Goal Teams 1, 2, 3 and 4 presented their draft annual reports and OP's updates. |
| b. | <p>Several common issues related to these reports and plans were discussed and agreed:</p> <ul style="list-style-type: none"> • Criteria to assess execution of <i>tasks</i> consider the period between GB meetings and the planned tasks for that period. • Thus, activities with no tasks planned won't be considered. • Consequently, the schedule of tasks in the GTs operational plans must place them in the 1st or 2nd semester of each year. • Key activities/projects included in the EUROSAI SP can be moved, erased or changed in the mid-term review of the SP. • Meanwhile: <ul style="list-style-type: none"> – In case of overlaps, they can be considered as executed through other matching activities performed by the same or by other GT. – Responsibility for activities can be moved from one GT to another, if it better fits their role. – In case GTs consider some activities as nonsuitable, justification of non-execution shall be provided to the GB. • It is up to the GTs to change and reschedule tasks in their OPs, justifying the cases of non-execution. • Annual reports and OP updates are reported to GB. These documents don't need approval by the GB. |
| c. | <p>Concrete questions pertaining each report and update of OP were discussed and solved, namely:</p> <ul style="list-style-type: none"> • As proposed by GT3, activity 3.3.1. (Cooperation with INTOSAI) will be developed through GT4, under activity 4.1.4, solving an overlap issue. • As proposed by GT3, activities 3.4.1. and 3.4.2. will be moved from GT3 OP to GT4 OP, since GT4 is in better position to deal with cooperation issues. • Non-execution of tasks due to the non-availability of the website can be solved before the GB meeting since the website will be launched before that and tasks can be completed on time. • GT1 was invited to schedule their tasks in the 1st or 2nd semester of each year, in order to allow a fair and common assessment of the execution of the OPs by all GTs. |
| d. | Accordingly, GTs will modify and circulate their annual reports and OPs in the |

| | |
|--|---|
| | following days. |
| e. | GT4 2013 annual report and OP update were approved as attached in <i>Annexes 3 and 4</i> . |
| Overall Progress Report on the implementation of the Strategic Plan (GT4/TG1) | |
| a. | <p>GT4/TG1 presented the draft of the overall progress report and the main assumptions behind it.</p> <p>According to the PMRR, this report shall assess performance at two different levels:</p> <ul style="list-style-type: none"> • The implementation of tasks by <i>Goal Teams</i> as planned in their respective Operational Plans, for the assessment period (time between GB meetings). • The achievement of outcomes and results described in the SP. This assessment compares the total results already achieved (completely or partially) against the total expected results, by Goal and regardless the EUROSAI body that has fulfilled them. |
| b. | <p>GT4 agreed that the level of execution of tasks and results is very good. Reasons for non-execution are explained, acceptable and, where needed, solved by the agreed changes in the Operational Plans.</p> <p>Cross-cutting issues have been appropriately identified and addressed.</p> |
| c. | <p>The agreements reached about the tasks to be performed until the GB meeting and about the GTs annual reports and OPs updates affect the overall progress report. Consequently, the draft of the overall progress report and the included assessment should be changed following the modified reports to be received in the following days.</p> <p>The final overall progress report to the GB was approved by written procedure as attached in <i>Annex 5</i>.</p> |

| | |
|--|---|
| 10. Issues related to the preparation of the XL Governing Board meeting | |
| a. | <p>GT2 (Professional Standards) Chair made a presentation concerning the ISSAI X (draft of ISSAI concerning the values and benefits of SAI) and its classification in level 1 of the ISSAI framework. GT2 Chair proposed to GT4 that the issue is submitted to the EUROSAI GB, in order that the GB addresses the INTOSAI GB on it. A proposal on a draft Resolution was also presented.</p> |
| b. | <p>GT4 discussed the proposals and arguments presented and:</p> <ul style="list-style-type: none"> • Agreed unanimously that ISSAI X should not be classified in level 1 of the ISSAI framework, since this level is reserved for the founding principles. • Considered that the INTOSAI GB and, ultimately, the INCOSAI should have the ultimate word on the issue. • Supported GT2 Chair proposal and decided to advise the EUROSAI GB to request that the INTOSAI GB includes this issue as an item in the agenda of their next meeting. • Approved a draft of a possible Resolution to be considered in the next EUROSAI GB (<i>Annex 6</i>). |
| c. | <p>The Secretariat presented a draft agenda of the next XL EUROSAI GB meeting and mentioned the deadlines to comply when sending the documents for this meeting</p> |

11. Information on the IX EUROSAI Congress and on Young EUROSAI (NCA)

- | | |
|----|---|
| a. | <p>The representatives of NCA briefed GT4 on the main themes and features that will frame EUROSAI IX Congress and also Young EUROSAI, both to be held in the Netherlands:</p> <ul style="list-style-type: none">• The Congress will be held in The Hague, from 15 to 19 June 2014.• The main theme that will be proposed is INNOVATION, with three fundamental dimensions: in Audit, in SAIs and in Public Sector.• Before the Congress, an event for young EUROSAI auditors will be held, in Rotterdam, in November 2013.• The Congress will follow the usual format, but, nevertheless, will provide some innovative options (workshops and interactive activities). |
|----|---|

12. Planning next operational activities

- | | |
|----|---|
| a. | <p>GT4 discussed some organisational issues and agreed that, considering the Task Groups' working plans, the activities scheduled in the GT4 Operational Plan and the calendar for the next meeting, a working plan for 2013-2014 should be prepared and circulated as soon as possible.</p> |
| b. | <p>Considering the products to be prepared, and the evaluations needed, it was agreed that a meeting of GT4 should be held, in principle, in April of 2014, taking into account the calendar of the EUROSAI Governing Board meetings and Congress.</p> <p>This plenary meeting will be held in Lisbon and will probably need, at least, two full days.</p> <p>A representative of the SAI of Turkey should be invited to the mentioned meeting, considering the fact that they will replace Poland from there on.</p> <p>The need of any intermediate meeting, namely concerning the mid-term review of the EUROSAI SP, will be assessed later.</p> |

Annexes to this SoA:

Annex 1: EUROSAI Financial Rules final draft

Annex 2: Methodology for the midterm review of the EUROSAI Strategic Plan

Annex 3: GT4 Annual Report- 2013

Annex 4: GT4 Operational Plan Update - 2013

Annex 5: GT4 Progress Report on the overall implementation of the EUROSAI Strategic Plan- 2013

Annex 6: Draft Resolution on the classification of ISSAI X