

7th MEETING OF EUROSAI GOAL TEAM 4

The Hague, 9-10 December 2014

SUMMARY OF AGREEMENTS (SoA)

- I. The **EUROSAI Goal Team 4 – Governance and Communication (GT4)** 7th plenary meeting was held in The Hague, on the 9 and 10 December 2014.

The following representative of GT4 members and invited experts attended the 7th GT4 plenary meeting:

SAI	Role of SAI in EUROSAI	Representatives
NETHERLANDS	Current Presidency	Hayo van der Wal Niels Donker Louise van Loon Roel Praat Olga Rademakers
THE CZECH REPUBLIC	Chair of Goal Team 3	Michaela Rosecká Sylva Müllerová Zuzana Holoubková
GERMANY	Chair of Goal Team 2	Stefanie Ludes
HUNGARY	Chair of Goal Team 1	Peter Danko Rita Laczkovich
POLAND	Invited expert	Agnieszka Morawska
PORTUGAL	Outgoing Presidency	Helena Abreu Lopes Eleonora Almeida
SPAIN	Secretariat	Karen Ortiz Finnemore Alicia Garcia del Castillo
TURKEY	Incoming Presidency	Cigdem Aslankara Berna Dinç Serhat Köksal
UNITED KINGDOM	Invited expert	Helene Morpeth

II. Agenda

The agenda for the meeting was adopted as follows:

1. Welcome and general information
<p><i>Issues to be discussed</i></p> <ul style="list-style-type: none"> • Opening of the meeting • Approval of the agenda • General information
2. GT4 Operational Plan
<p>2.1 Overview of proposed GT4 Operational Plan Changes after IXth Congress</p> <ul style="list-style-type: none"> • Impact overview for GT4 areas concerned; other GTs might be involved as well • Views/comments from GT1, GT2, GT3, others • Changes needed to OPs, ToRs?
<p>2.2 Task Group Strategy (The Netherlands, Spain, Turkey, Portugal, United Kingdom, INTOSAI Director Strategic Planning)</p> <ul style="list-style-type: none"> • Independent evaluation on governance and modus operandi • Development strategy 2017 – 2023 (Brainstorm session) • Young EUROSAI
<p>2.3 Task Group Sustainability (The Netherlands, Spain, Turkey, The Czech Republic)</p> <ul style="list-style-type: none"> • Reporting and proposals on: <ul style="list-style-type: none"> ➢ ASOSAI – EUROSAI ➢ INTOSAI TF Strategic Planning ➢ INTOSAI Governing Board ➢ OLACEFS General Assembly ➢ ARABOSAI – EUROSAI, format ➢ OLACEFS – EUROSAI, format ➢ IDI ➢ ECIIA ➢ UN Conference on Trade and Development (ISAR Group) • Financial applications received • Budgeting issues • Draft common rules for secondments to EUROSAI secretariat

2.4 Task Group Training Issues

(The Czech Republic, Spain, Hungary, Germany, Portugal)

- Update on training activities and issues

2.5 Task Group Communication

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

- Recommendations on the improvement and promotion of the EUROSAI magazine
- Online communication platform
- EUROSAI website
- Disclosing auditing information from the website

3. Preparation of reporting and discussion topics for Governing Board

Issues to be discussed:

- Draft agenda Governing Board meeting 10 March 2015
- Changed format for Governing Board meetings
- GT4 Operational plan update
- GT4 progress report
- Other GT OP updates & progress reports
- Perceived tension between innovation and rule based culture
- GT4 strategic issues

Presidency programme information

- IXth Congress evaluation
- Culture & Leadership
- Delivering the message
- Open Data
- Collaborative audits
- Other topics?

4. Other issues

- 25th Anniversary EUROSAI
- Next steps of GT4 activities
- Next GT4 meeting: when, where
- Feedback on the meeting
- Any other business

III. Agreements reached

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

1. Welcome and general information	
	<p><u>Approval of the agenda</u></p> <p>One item is submitted to agenda item 4 (other issues): themes congress.</p>
2. GT4 Operational Plan	
2.1	<p><u>Overview of proposed GT4 Operational Plan; changes after IXth Congress</u></p> <p>1. Culture and leadership</p> <p>Concerning the recommendation EUROSAI encourage collaborative audits of relevant topics and foster experimentation with new audit approaches, techniques and products GT4 discussed on:</p> <ul style="list-style-type: none"> - who will be responsible for this activity; - there are some questions concerning the subject of extractive industries. Why this topic? Is there coordination with the INTOSAI WG on Extractive Industries and WG on Environmental Auditing; mind overlap. <p>GT4 decided to:</p> <ul style="list-style-type: none"> - make this subject a new activity for GT3 in due time when there is more information from the Presidency on the subject, form of cooperation, assistance etc. available, under the leadership of the Presidency. There won't be any proposal to the Governing Board only information. <p>Concerning the recommendation EUROSAI will seek an independent evaluation of its own governance and modus operandi GT4 decided to:</p> <ul style="list-style-type: none"> - propose to the Governing Board a way forward. <p>Concerning the recommendation Forthcoming EUROSAI activities carry forward the spirit of the Young EUROSAI movement GT4 discussed on:</p> <ul style="list-style-type: none"> - whether this activity should be in the Strategic Plan of EUROSAI. The first YES has been organised as a part of the Presidency Program, not as an EUROSAI activity. <p>GT4 decided to:</p> <ul style="list-style-type: none"> - make this topic a part of the self-assessment on the culture of the organisation, to get an idea of the interest for the Young EUROSAI congresses and think about different ideas.

	<p>2. Delivering the message</p> <p>Concerning the recommendation EUROSAI facilitate activities to develop the capacity of SAIs to 'deliver the message' in an effective way GT4 discussed on:</p> <ul style="list-style-type: none"> - whether this should be a new activity for GT3 or GT1 or GT4 (TG Communication); - there already have been a number of activities (for instance a seminar on communication, organized by the Czech); - the Czech Colleagues commented that during the Seminar on Communication there were some voices in favour of creating a TF on this topic. The Portuguese replied that a network of experts managed with online tools would be more appropriate since there wouldn't have any need of organizing meetings. The Czechs answered that there was a big interest from the participants (press officers, communication staff etc.) on organising more meetings on this topic. <p>GT4 decided to:</p> <ul style="list-style-type: none"> - make this activity a new activity for GT1 with support of GT2 on the ISSAI related aspects (task 1.4.2.). <p>3. Open data</p> <p>Concerning the recommendation EUROSAI facilitate a discussion – e.g. on the quality of such data – on the opportunities and consequences for SAIs of open data GT4 decided to:</p> <ul style="list-style-type: none"> - suggest a possible joint activity for the IT Working Group (presenting available tools) and GT1 (to encourage). Who will lead this activity is not decided yet. GT2 will support this activity on the ISSAI related aspects. <p><u>Other comments</u></p> <ul style="list-style-type: none"> - The Presidency will send an update of the Strategic Plan to the members of GT4 in word and the Presidency will ask its staff to make it in an improved pdf format. As soon as the Presidency sends the word file, for the time being and until the PDF version is available, the Secretariat will upload it in the webpage. - There is some discussion about the design of the Operational Plan. Should the completed tasks be deleted from the document or should they be put at the end of the document as an annex? The Presidency will come up with a useful version.
2.2	<p>Task Group Strategy (The Netherlands, Spain, Turkey, Portugal, United Kingdom, INTOSAI Director Strategic Planning)</p> <p><u>Independent evaluation on governance and modus operandi</u></p> <p>The Presidency and the Secretariat already discussed this subject in Vienna in the margin of the INTOSAI Task Force Strategic Planning on 5 November 2014. The best thing is to give the Governing Board (GB) a choice. There is a proposal from the Netherlands. Are there any other proposals?</p>

GT4 discussed on:

- is it possible and advisable to see the evaluation and the new strategy as two different things? Some (or perhaps most) results of the evaluation will have consequences for the Strategic Plan. Isn't it better to combine the roadmaps? It depends on the timing;
- what is to be assessed. EUROSAI has made a big step forward the last years. Now the time is ready to see if we are doing the right things. The assessment is not meant to criticise ourselves, but to see where we can improve;
- who is going to develop the questionnaire? GT4/TG Strategy is in the lead.

GT4 decided to:

- GT4 will propose to the EUROSAI GB a two phase evaluation, starting with a self-assessment and benchmark. Phase II will commence after completion of phase I and will be performed by an independent evaluator, who will be decided in a later stage. The presidency will further develop the proposal;
- design one self-assessment (phase I activity), as a first step of the process that will be followed by an evaluation whose recommendations might be an input for the new Strategic Plan;
- the objective of the evaluation of phase II is not to audit the organization, but to make it better. That should be clear for the members of EUROSAI;
- Germany and Poland volunteered to join the TG Strategy. The Presidency will lead the drafting on the self-assessment design within the enlarged TG Strategy. Also the survey will ask members if anyone would like to join the TG Strategy;
- based on the results of the brainstorming and the discussion among members, GT4 will come up with two documents, one for the GB (on the purpose and issues for the self-assessment) and one for GT4 with a detailed proposal for the questions. Only the issues will be approved by the GB, not the questions. These are the responsibility of GT4;
- the Presidency will draft the working plan for this task and will send it out to all members shortly.

Development strategy 2017 – 2023

The Presidency designed a road map. Are there any steps missing?

GT4 decided to:

- involve Young EUROSAI, use them as a focus group;
- involve the development of the INTOSAI Strategic Plan;
- draw a detailed working plan and a survey for the self-assessment.

Young EUROSAI

The next Young EUROSAI will be held in Israel from 9-12 November 2015. Theme: "SAI and I".

GT4 discussed on:

- should YES be a EUROSAI activity that has to be approved by the GB or do we use it as an informal network meeting.

	<p>GT4 decided to:</p> <ul style="list-style-type: none"> - add YES to the list of training events for GB approval in Helsinki.
2.3	<p>Task Group Sustainability (The Netherlands, Spain, Turkey, the Czech Republic)</p> <p>Reporting and proposals on:</p> <p>ASOSAI – EUROSAI</p> <ul style="list-style-type: none"> - Report by the Presidency. - Result of the meeting was the Moscow Declaration, which is very useful. - What is the added value of joint conferences? So far the main value was to see each other, but the Presidency is hopeful for the upcoming meetings of ARABOSAI and OLACEFS. - The Secretariat mentioned that this issue has already been put on the table of the GB meetings by the Secretary General in its activity reports. He will likely bring up this issue again in the next GB meeting. <p>INTOSAI Strategic Plan</p> <ul style="list-style-type: none"> - Report by the Secretariat. - Some questions of the survey of INTOSAI could be used for our survey concerning the Strategic Plan. - INTOSAI wants to involve the regions more. <p>INTOSAI Governing Board</p> <ul style="list-style-type: none"> - Report by Poland. - The Governing Board is looking at its own benefits credibility. - The Governing Board approved the two main themes of INCOSAI 2016: <ul style="list-style-type: none"> ➢ Theme I: How INTOSAI can contribute to the UN post 2015 agenda including good governance in order to strengthen the fight against corruption? (Chaired by the SAI of Saudi Arabia); ➢ Theme II: Professionalization: How to promote INTOSAI's credibility to become a more prominent international organization? (Chaired by the SAI of New Zealand). <p>OLACEFS General Assembly</p> <ul style="list-style-type: none"> - Report by the Presidency. - OLACEFS is looking forward to the joint EUROSAI-OLACEFS conference of June 2015 in Quito Ecuador. Proposals for the themes are 'coordinated audits' and 'good governance/open government', these were discussed with the EUROSAI Presidency during the OLACEFS General Assembly. During the Assembly OLACEFS experimented with new work forms, such as discussion groups.

OLACEFS – EUROSAI, format

- Report by the Presidency.
- See above.

ARABOSAI – EUROSAI format

- Report by the Presidency.
- For the next ARABOSAI-EUROSAI conference of 2-4 February 2015 in Doha, Qatar, there will be panel discussions aiming at involving more participants in the discussion.

IDI

- Report by the Secretariat.
- IDI Planning & Prioritisation Meeting with INTOSAI regions; Oslo 1 to 3 December 2014.
- There will be a meeting between IDI and EUROSAI on 9 March 2015 prior to the GB meeting in Helsinki.

ECIIA

- Report by Germany (Chair GT2).
- During the IXth Congress a second cooperation agreement was signed. This agreement is being implemented by GT2 with Belgium as leading SAI.
- A Cooperation Committee is established. GT2 invites other SAIs to join the Committee. Lithuania, Moldova and Turkey already signed in.

UN Conference on Trade and Development (ISAR Group)

- Report by Germany (Chair GT2).
- Is EUROSAI interested in cooperation with this group?
- It is not clear why they approach EUROSAI.
- The Secretariat will consult INTOSAI and the UN about this request.

Financial applications / budgeting issues

- Report by the Secretariat.
- There are no financial applications received.
- Maybe there will be for the EUROSAI website, but this is not certain at the moment.

GT4 discussed on:

- the question there is a specific reason why SAIs doesn't ask money for organizing training events. Some reasons why EUROSAI funds are not used were discussed (e.g. lack of organisers, capacity reasons within SAIS etc.). The Secretariat will look into it, asking those SAIs that organized EUROSAI events and didn't ask for funding;
- maybe we have to change the financial rules, so the budget can be spent also on other activities like publishing or other output of EUROSAI;
- we have to look at the question what can be financed by EUROSAI budget;
- maybe spend more budget on the implementation of e-meetings and e-learning.

	<p>GT4 decided to:</p> <ul style="list-style-type: none"> - raise awareness of available funding; - find out the reasons why SAIs don't apply for money; - find out whether the EUROSAI organization can be more effective when they work in another way. <p>Draft common rules for secondments to EUROSAI Secretariat</p> <p>GT4 discussed on:</p> <ul style="list-style-type: none"> - it is better not to focus on secondments, there are other ways to support the Secretariat (for instance with translations or the EUROSAI website/the Magazine, for example 4 different SAIs could be in charge of the English, French, German and Russian versions. <p>GT4 decided to:</p> <ul style="list-style-type: none"> - Poland will work on different scenarios.
2.4	<p>Task Group Training Issues (the Czech Republic, Spain, Germany, Portugal, Hungary)</p> <p><u>Update on training activities and issues</u></p> <ul style="list-style-type: none"> - Presentation by the Czech Republic. - What was done within Task Group in cooperation with GT3. - Task Group is not destined for extinction. - List of EUROSAI training events for 2014 and 2015 was presented. <p>GT4 discussed:</p> <ul style="list-style-type: none"> - is it useful for the GB to prepare an overview of the training events? GB needs quality information, no process information. <p>GT4 decided:</p> <ul style="list-style-type: none"> - Hungary will leave the Task Group; - a fact sheet with basic information about organising training events (including financial issues) will be prepared by the Task Group; - we won't include the list of training experts into the Practical guide as a new annex, since its each update must be approved by the GB, which is not very practical.
2.5	<p>Task Group Communication (The Netherlands, Spain, The Czech Republic, Poland, Hungary)</p> <p>GT4 decided:</p> <ul style="list-style-type: none"> - Hungary will join the Task Group Communication.

Recommendations on the improvement and promotion of the EUROSAI Magazine

- Presentation of the Netherlands.
- Discussion about the delay carrying out this task, led by the Dutch.

GT4 decided to:

- hold a survey as agreed in the 5th GT4 meeting (25-26 April 2013). The Presidency will take the lead.

Online communication platform

- Reporting of the Netherlands.
- The Netherlands used PLEIO for Young EUROSAI.
- The Netherlands wanted to use the platform for the IXth Congress, but it was too complicated.
- Main question is: will a better design make more people use PLEIO. What we could do is to further develop it, for example e-learning, e-meetings.

GT4 discussed on:

- the possibility for e-conference;
- we have to report to the GB, so we need to test it;
- if PLEIO doesn't meet the requirements, we need to find another tool. It is important to have a tool for e-meetings and discussion forums as people are often too busy to come to meetings and there are several activities planned by different EUROSAI teams that are waiting for the tool;
- different alternatives, as the communication tool used for the 4th GT4 meeting.

GT4 decided to:

- the Presidency will check with the IT-department of NCA the possibilities of e-meetings, discussion forums and on line documents on Pleio;
- when we know what is possible, we can decide on what to report to the GB.

EUROSAI website

- Presentation by the Secretariat.
- Poland and the Netherlands are asked to let the Secretariat know who will be the editors of their SAI.
- There are 63 subscriptions for the electronic Newsletter, maybe the way to subscribe should be made more easy.
- EUROSAI is the 'owner' of the website, not the Secretariat. We can all help the Secretariat by putting more information on the website (through the editors).

Surveys

- Brief presentation by Portugal.
- How many surveys are there, besides the one on the website.
- Should we proceed also on surveys from other bodies?

	<p>GT4 decided to:</p> <ul style="list-style-type: none"> - continue to proceed on surveys from other bodies; - this task will be continued by Portugal and Poland. <p><u>Disclosing auditing information from the website</u></p> <ul style="list-style-type: none"> - This is covered by the newly developed audit database on the EUROSAI website.
<p>3. Preparation of reporting and discussion topics for GB</p>	
	<p><u>Draft agenda Governing Board meeting 10 March 2015</u></p> <ul style="list-style-type: none"> - It is not certain whether the Financial Statement will be ready on time. - Item 19 (analysis, discussions and approval of requests for financial subsidies) will be deleted from the agenda when there are no requests. <p><u>Changed format for Governing Board meetings</u></p> <p>The Secretariat collected views from Chairs of WG/TF/CMT on this over the GT3 meeting in Bratislava and sent them with its own input to all members by e-mail. The feedback from Belgium (as GB member) was also received and sent out to all GT4 members. The Presidency sent an e-mail to GB members asking for feedback on this. Moldova sent to the Presidency its views which were not focussed on the format but on the content.</p> <p>GT4 discussed on:</p> <ul style="list-style-type: none"> - GB should have a forward look, but reporting is still necessary; - short presentations, more discussion, debate strategic issues; - Goal Teams and Working Groups should think about emerging issues; - to make more discussion possible, it is important the documents are delivered on time; - Turkey asked for the documents to be sent 3 months in advance by the Secretariat. The Secretariat explained the time frame stated in the PMRR. <p>GT4 decided to:</p> <ul style="list-style-type: none"> - the Secretariat will send a planning for the delivery of the documents for the GB-meeting to be held on 10 March 2015; - ask the Goal Teams and Working Groups to add some points of discussion in their report, as already envisaged in the reporting format outlined in PMRR; - three weeks in advance, the Presidency will send an advice concerning the presentations and pick up topics for discussion. <p><u>GT4 Operational Plan update</u></p> <p>GT4 decided to:</p> <ul style="list-style-type: none"> - the Presidency will update the Plan. The completed tasks will be put at the end of the document.

GT4 Progress Report

GT4 decided to:

- the Presidency will draw up the Progress Report, which will be presented at the upcoming Governing Board.

Other GT Operational Plans updates & progress reports

GT4 was informed that:

- Turkey will become a member of GT1. There will be an official letter sent to the EUROSAT Secretariat and Presidency by GT1 Chair (Hungary). Turkey will be assigned to jointly selected GT1 tasks;
- GT3 will update the Operational Plan when there is more information available on the extractive industries issue.

Perceived tension between innovation and rule based culture

- Short presentation of the Netherlands.

GT4 discussed on:

- culture is an important topic;
- change management mentality is very important;
- we are used to share best practices, but what about sharing failures? We should see this as lessons learned, as was done by the TF on Strategic Plan on its document *Lessons learned*, which can be found on the EUROSAT website.

Presidency programme information

Most of the topics were already discussed.

IXth Congress Evaluation

- Results are mostly positive.
- 90% of the participants are happy with the concept of ambassadors.
- 90% of the participants would you like to keep this format for the next EUROSAT Congress.
- But some areas for improvement: missing link between workshops and conclusions and mindmap approach.

Open Data

- GT1 and the IT WG may take the lead in this recommendation of the Congress.
- The Presidency asks the GT4-members to come with colleagues who are interested in this subject, so a network can be built up. Starting small.

4. Other issues

25th Anniversary EUROSAI

- Presentation by the Secretariat of possible initiatives and activities.

Next steps of GT4 activities

GT4 decided to:

- TG Strategy will start looking at the self-assessment design and will draft the documents needed for the next GB meeting (including GT4 member's comments);
- TG Sustainability will look at the financial issues;
- TG Communication will set up a survey of the EUROSAI Magazine;
- the Presidency will come up with a proposal for a communication platform (including e-meeting and e-learning);
- the Presidency will come up with a Work Plan for GT4;
- the Presidency will come up with a draft for the Operational Plan Update;
- the Presidency will come up with a draft Progress Report for the Governing Board;
- the Presidency will come up with an advice how to prepare discussion items for the Governing Board meeting;
- GT4 will publish more news in the EUROSAI website on issues of interest.

Xth EUROSAI Congress 2017 in Turkey

- Proposed theme for the Xth Congress is ISSAIs.
- The theme will focus on ISSAIs at two levels. A strategic level for Auditor Generals and a staff level which will be more detailed and technical (in workshops).
- As a preparation, Turkey will organize a technical conference with no age limitation (this will be instead of Young EUROSAI).
- An item on this will be added to the agenda of the 43rd GB meeting by the Secretariat.

GT4 discussed on:

- Germany is Chair of GT2, which is responsible for the implementation of ISSAIs within EUROSAI. It is necessary to cooperate. Germany invited Turkey to join GT2 and they accepted;
- this Congress can give input for INTOSAI;
- it is an opportunity to bring theory and practice together.

Next GT4 meeting

- Next meeting will be in May or June 2015.
- By the end of the year 2015 we will organize an e-meeting.

Feedback on the meeting

- The Presidency will send an e-mail with request for feedback.