

**EUROSAI**



**GOAL TEAM 4: GOVERNANCE & COMMUNICATION**

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# EUROSAI Strategic Plan 2011-2017

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Document GT4

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Management  
Summary of the  
Report of the  
EUROSAI Self-  
Assessment –  
Governance &  
Modus Operandi

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February 2017

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**Netherlands**

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**Hungary**, *Chair of Goal Team 1*

**Germany**, *Chair of Goal Team 2*

**Czech Republic**, *Chair of Goal Team 3*

**Spain**, *EUROSAI Secretariat*

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**United Kingdom**

**Poland**

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# 1. Introduction

In June 2014, the IXth EUROSAT Congress recommended EUROSAT an independent evaluation of its own governance and modus operandi and mandated the EUROSAT Governing Board (GB) to follow-up on this, who entrusted its execution to Goal Team 4 "Governance and Communication" (GT4).

As described in the concept note agreed by the GB in March 2015, the evaluation englobed two phases: a self-assessment (Phase I) and an independent evaluation (Phase II). The results of the evaluation are to be used to support EUROSAT decision-making on possible enhancements regarding its governance and functioning, as well as to serve as input for the next EUROSAT Strategic Plan (2017-2023).

As the Work Plan of Phase I states, Phase I consists of a self-assessment (survey), complemented by remote interviews and an external scan of the governance of other similar international organisations. The survey contained 51 questions and, apart from those aimed at the self-assessment of EUROSAT's Governance and Modus Operandi, it also included questions focussed on the Organisation's Future Development, such as members' expectations, main issues for the next Strategic Plan and the preferred approach for phase II of the evaluation.

The survey, carried out from 9 December 2015 to 19 February 2016, using LimeSurvey, was responded by 38 members, a 76% response rate. This management summary encapsulates the main conclusions and recommendations of the full self-assessment report -distributed to all EUROSAT members- for its publishing in the EUROSAT website.

# 2. Governance

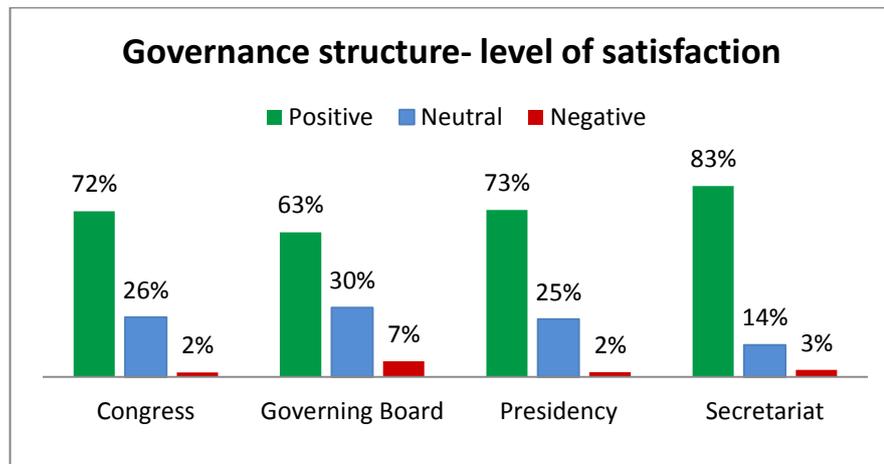
It refers to the framework of accountability and responsibility to users, stakeholders and the wider community, within which EUROSAT takes its decisions, leads and controls its functions, to achieve its objectives<sup>1</sup>. Questions were focused on the dimensions, defined in the Work Plan of Phase I, for the EUROSAT Governance, which are the Governance structure -Congress, Governing Board, Presidency and Secretariat-, functioning and processes.

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<sup>1</sup> As defined in the Work Plan of Phase I, following IEG, 2007 definition.

### Conclusions

There is an overall satisfaction (73%) with EUROSAI Governance structure, functioning and processes. The level of satisfaction considered as positive -satisfied and very satisfied- differs for the Congress (72%), Governing Board (63%), Presidency (73%), and Secretariat (83%) as the bar graphic shows.



At the same time, the main areas for improvement were identified for the Congress and Governing Board, in particular regarding the format, timing and decision making process of their meetings. Main concerns raised were: the use of traditional format based on reporting rather than on fostering debate and lively exchange of ideas, insufficient time dedicated to strategic issues and decision making processes which in some case are not transparent enough.

### Recommendations

- To give fresh impetus to Congress and Governing Board meetings with interactive discussion and more dynamic sessions based on workshops, booths, keynote speakers, break-out sessions/discussions in smaller groups (and not only for technical issues, but also for strategic and organisational issues), among other formulas.
- Enable timely discussions in meetings of both Congress and the Governing Board on fundamental questions and strategic decisions, in reaction to ongoing events.
- Clearly define the role and responsibilities of the Governing Board, the Presidency and Vice-presidents of EUROSAI.
- Further develop the existing principles for decision-making and voting to make procedures more transparent, for both Congress and Governing Board related issues.

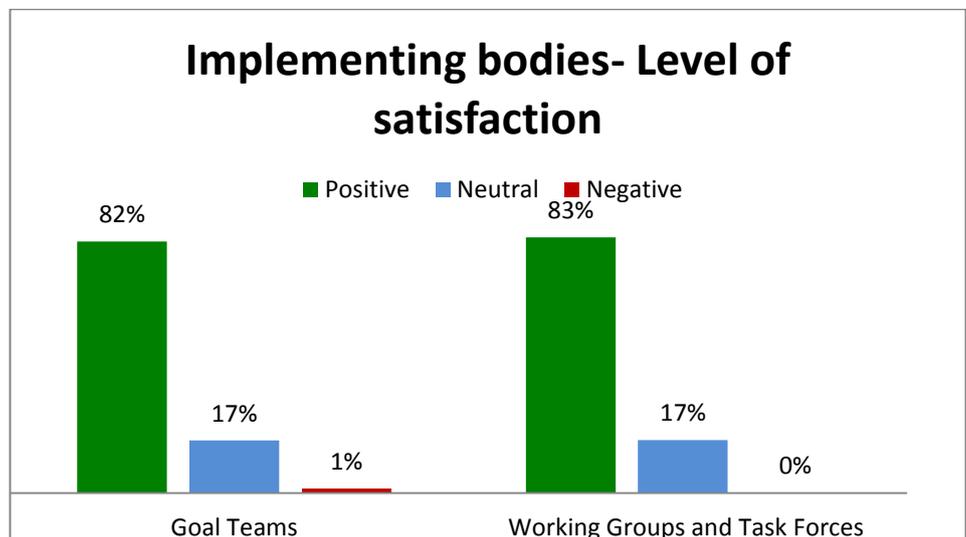
- Reinforce internal communication in EUROSAI by enhancing the EUROSAI website, using blogs and other means of communication, especially with regard to internal communication concerning external partners.

### 3. Modus Operandi

It deals with the functioning of the implementing<sup>2</sup> bodies of the Strategic Plan of EUROSAI -Goal Teams, Working Groups and Task Forces -, that is, roles and responsibilities, procedures, resources, capacities and capabilities, communication, outputs, dissemination, use and monitoring. At the same time, EUROSAI Cooperation with INTOSAI Regional Organizations was also subjected to examination.

#### Conclusion

The answers show high satisfaction (82%) with the current structure in charge of implementing the EUROSAI Strategic Plan (2011-2017), that is, Goal Teams, Working Groups and Task Force, as shown in the graphic below.



Concerning the cooperation with other INTOSAI Regional Organisations, there is a general positive opinion on the Joint Conferences organized between EUROSAI and OLACEFS, ARABOSAI and ASOSAI, but at the

<sup>2</sup> Goal Team 1 “ Capacity Building”, Goal Team 2 “Professional Standards”, Goal Team 3 “Knowledge Sharing”, Goal 4 “Governance and Communication”, Working Group on Information Technologies , Working Group on Environmental Audit, Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, Task Force on Audit and Ethics, and Monitoring Committee on good practices on audit quality.

*same time half of the respondents indicated that they had never attended one of these Joint Conferences.*

Moreover, some areas for improvement were identified, basically regarding: some overlaps between the implementing bodies of EUROSAI; the low execution of their budget allocations; the need of more information delivered to members; a wider dissemination of outputs; and the need of enhancing EUROSAI cooperation with INTOSAI Regions.

#### **Recommendations**

- Avoid overlaps between implementing bodies.
- Make an effective use of the budget allocation for the implementation of the Strategic Plan.
- Allow for more flexibility in responding to emerging issues.
- Use more online communication tools and further improve those tools that are already in use.
- Improve Joint Conferences with other INTOSAI Regional Organizations by using new formats with interactive discussion and participatory dialogue, flexible target audience, focusing on more concrete results, a better planning, reducing frequency, and avoiding a fixed periodicity.
- Use new ways of cooperating with other INTOSAI Regional Organisations, such as widening links with WG/TF of other Regions, reciprocal attendance to training events or seminars or cross regional meetings and discussions during INTOSAI Congresses.

## **4. Future Development**

Future development embraces different issues; what members see as opportunities and emerging issues for themselves, what their expectations from EUROSAI are in terms of support, both as a Regional Organization of INTOSAI and regarding potential future cooperation with external partners. In addition, it includes the results of the SWOT analysis of EUROSAI and the internal scan regarding key strategic plan issues (mission, vision, values, and strategic goals), which are valuable input for the Task Group on the EUROSAI Strategic Plan 2017-2023. Finally, members' preferences regarding key issues for the development of phase II of the evaluation are identified.

## **Expectations of EUROSAI**

### *Emerging issues and opportunities*

As main emerging issues, EUROSAI members recognize the following:

- ✓ The need to prove their value to citizens and do more with less.
- ✓ The challenge of digital revolution, including e-government.
- ✓ The increased need to audit issues of general and social interest, some of them European challenges.
- ✓ Public accounting and auditing standards challenges.

The main opportunities identified include:

- ✓ Performance audits and audit topics with social relevance.
- ✓ The advancement in technology and digitalization (an opportunity for auditing issues and for an enhanced communication).
- ✓ The pursuit of joint actions and cooperative audits.

### *Expectations*

Regarding expectations with regards to EUROSAI's contribution to its members' work, the following can be highlighted:

- ✓ Facilitating the exchange of information and documentation.
- ✓ Promoting ISSAIs.
- ✓ Audit cooperation.
- ✓ Advancing the study of public audit and harmonizing public audit terminology.

Respondents also want EUROSAI, as a Regional Organisation of INTOSAI, to support and/or develop INTOSAI initiatives, mostly ISSAI related, achieving a better coordination of activities with INTOSAI for an effective use of its products and initiatives, as well as to contribute and to also seize INTOSAI knowledge sharing and capacity building opportunities, mostly developed by IDI.

In terms of potential cooperation with external partners, most of respondents expressed their interest in cooperating with academia.

## **Next Strategic Plan**

### *SWOT analysis*

When reviewing the EUROSAI Organisation, members indicate the following strengths, weaknesses, opportunities and threats:

<p style="text-align: center;"><b>Strengths</b></p> <ul style="list-style-type: none"> <li>• A valuable <b>wide and diverse network</b> of European SAIs.</li> <li>• The <b>sharing of knowledge</b> and good practices.</li> <li>• <b>Common goals</b> and <b>shared values</b>.</li> <li>• <b>Active participation</b> and engagement of SAI Members, mostly based on in-kind contributions.</li> <li>• A well-established organization with <b>long experience</b>.</li> </ul>	<p style="text-align: center;"><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>• <b>Diversity</b> of EUROSAI members, which hampers finding a common programme.</li> <li>• A <b>non-very flexible structure</b> and some complex procedures.</li> <li>• <b>Insufficient communication</b> both internal and external.</li> <li>• <b>More process oriented</b> than results oriented, with <b>overlapping activities</b> among its bodies and with the EU Contact Committee.</li> </ul>
<p style="text-align: center;"><b>Opportunities</b></p> <ul style="list-style-type: none"> <li>• Potential for <b>enhanced and closer cooperation</b> between SAIs and with the whole INTOSAI community.</li> <li>• Make more use of <b>new IT tools</b> and working methods.</li> <li>• Increase <b>EUROSAI visibility</b> and promotion of the value and benefits of all SAIs.</li> <li>• <b>Promote supranational functions</b> and European added value.</li> </ul>	<p style="text-align: center;"><b>Threats</b></p> <ul style="list-style-type: none"> <li>• <b>Lack of interest</b> from members.</li> <li>• <b>Not keeping up</b> with changes and new challenges.</li> <li>• <b>Inefficiency</b> of the Organization.</li> <li>• <b>Reduced funding for SAIs</b>, which impacts their capacity available for international activities.</li> </ul>

*Internal scan*

Regarding the next EUROSAI Strategic plan (2017-2023), members are satisfied with the appropriateness and relevance of the current support current mission (97%), vision (92%) and values (100%) of the Organization.

As for the topics of the strategic goals, the EUROSAI members are not demanding radical changes but an analysis, revision and updating of the current strategic goals to cope with the current changes and new challenges that affect SAIs work. In particular, 51% of respondents agree that the topics of the goals of the current EUROSAI strategic plan should remain the same and 49% of respondents consider that they should be revised and, if needed, changed. As for the approach to achieve the goals, 59% of respondents think that the approach to achieve current strategic goals should be revised and changed.

*Independent evaluation (Phase II)*

Responding members showed preference for an evaluator from another INTOSAI Regional Organization or from universities/research institutes. Clear procedures and a transparent process were demanded for the method of procurement. Wide dissemination of the results among members of the independent evaluation was also claimed.

### **Recommendations**

- The structure and the relations between implementing bodies should be reconsidered, in order to avoid overlaps and duplication of tasks.
- The EUROSAI organisation itself should enhance its communication, by making more use of IT tools.
- New emerging areas and the challenges member SAIs encounter should be considered as topics for EUROSAI's activities to support its members, as well as that provided for dealing with IT for auditing purposes
- EUROSAI should focus more on strategic outcomes and less on process.
- The strategic plan should focus on an effective exchange of knowledge and experiences and promotion of professional cooperation on staff level, especially in performance audits.
- The strategic plan should also enhance capacity building at an institutional level, focussing on supporting independence and communication strategies of SAIs.