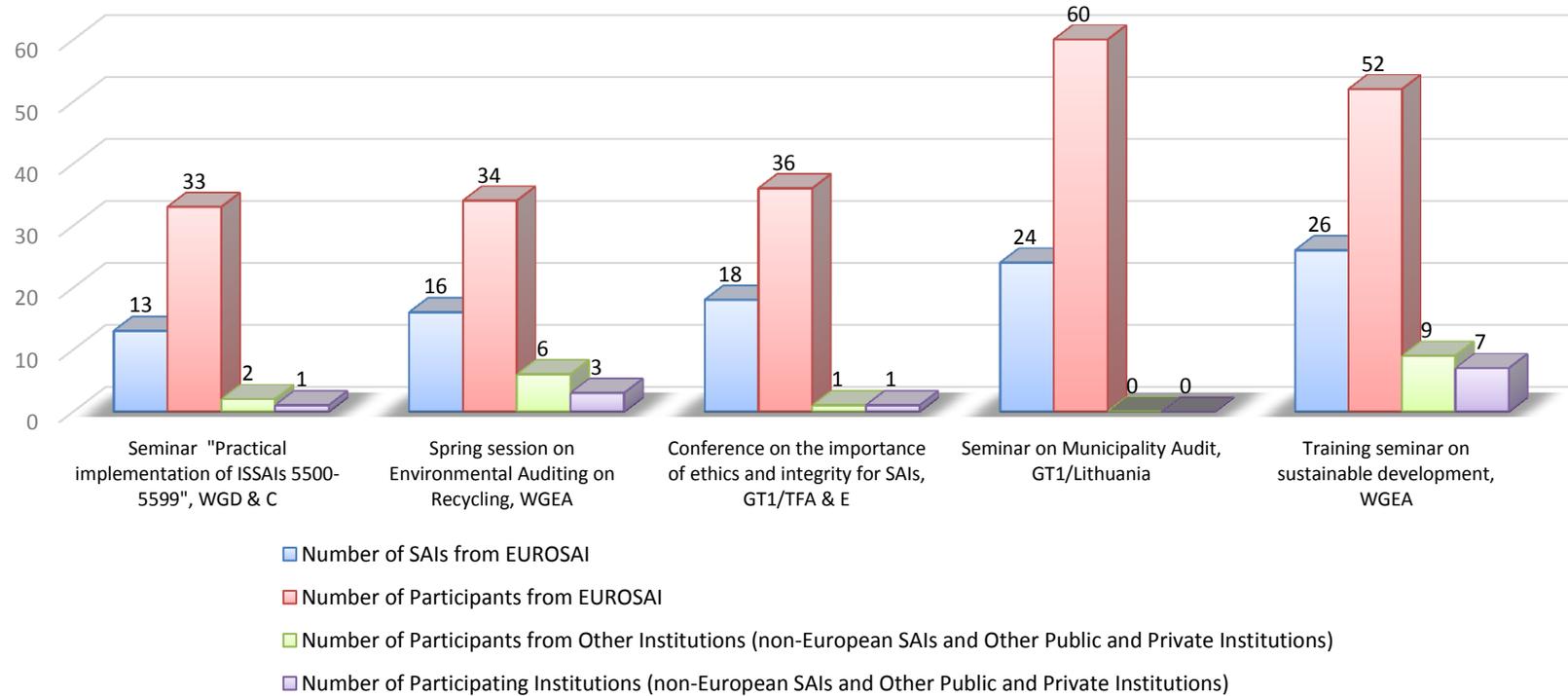
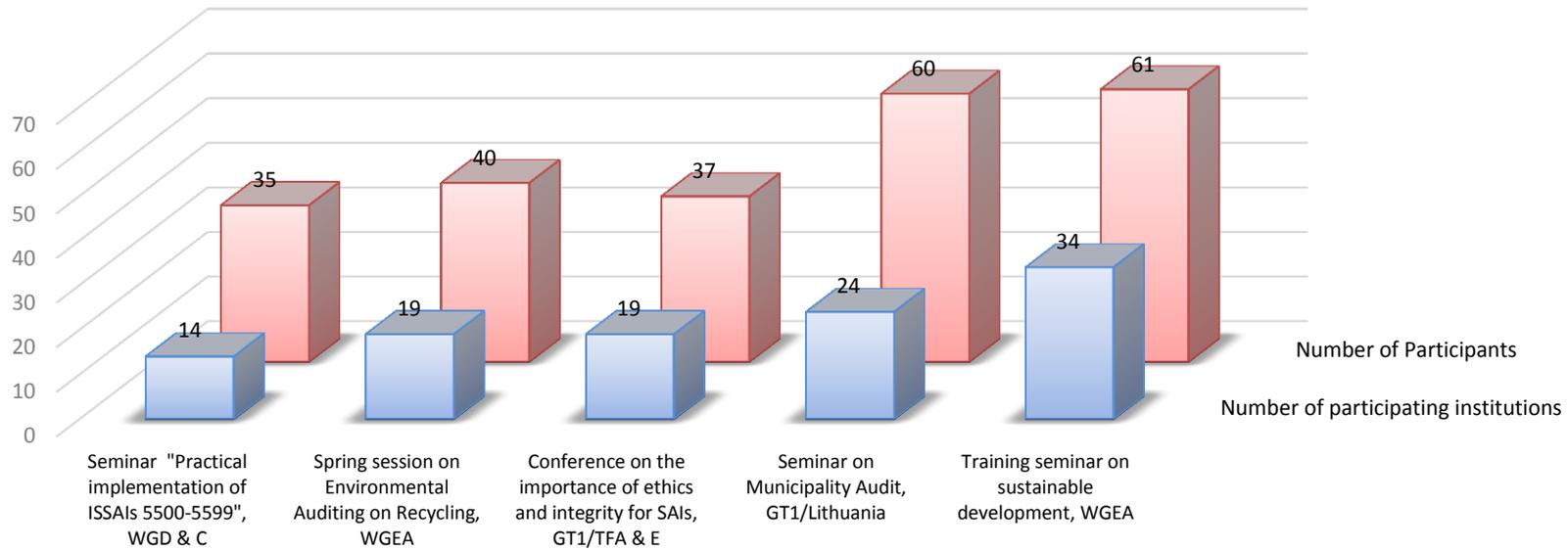


Report on feedback and follow-up of EUROSAl training events organised in reporting period 01/2016 – 01/2017

Participation in EUROSAl Training Events



Participation in EUROSAI Training Events



Goal Team 3 - Knowledge Sharing is in charge of encouraging cooperation and exchange of experience among EUROSAI Members, within INTOSAI and with external partners. In order to identify the specific needs of SAIs in the area of training, the members of GT3 cooperate closely with GT4 Task Group on Training. As main activities of the year 2016 following activities can be highlighted:



- Interactive evaluation forms for contributors and participants were used in the LimeSurvey programme and aimed at helping organisers and hosts with the evaluation of training events. Evaluation was made automatically in the programme after the participants filled in the forms.
- The impact evaluation of training events was for the first time carried out by Estonian colleagues in order to receive more feedbacks about training events organised.
- The LimeSurvey guide was created to help organisers to create evaluation forms.
- Guidance for organising training events on the EUROSAI website was updated.
- 5 training events were organised and evaluated from the January 2016 to the January 2017, two by the Working Group on Environmental Auditing, one by the Working Group on the Audit of Funds Allocated to Disasters and Catastrophes and two by Goal Team 1, first one was hosted and organised by SAI of Hungary in cooperation with TFA&E and second one was organised by SAI of Lithuania.
- The template presentation for EUROSAI SAIs was created to promote the newly databases, information about training and other available tools and to present it in EUROSAI SAIs.

These training events were attended by 233 participants in total. 215 participants were from 38 EUROSAI SAIs and the European Court of Auditors. The training events in the year 2016 were hosted by SAIs of Azerbaijan (1), Estonia (1), Hungary (1), Lithuania (1) and the former Yugoslav Republic of Macedonia (1).

Two training events were supported from the EUROSAI budget with the sum of EUR 5 014.34 EUR

I. Training events organised by EUROSAI Working Groups/Task Forces

Working Group on Environmental Auditing organised two seminars that were attended by 101 participants, 86 participants were from EUROSAI SAIs.



Spring Session on Environmental Auditing (WGEA) on Recycling

The seminar was organised by SAI of Estonia under the umbrella of the Working Group on Environmental Auditing on 27 - 28 April 2016 in Tallinn and was dedicated to recycling. The key to achieving waste prevention, which is the top priority in waste hierarchy, is raising public awareness about the necessity to avoid creating waste. Participants pointed to the conflict between waste prevention and waste companies' interest to earn profit, which is derived from volume of waste that is processed. At the end of the seminar they outlined the most influential issues and created the list of useful ideas as follow: need for cooperative audits (e.g. waste export, waste data), contradictory targets of waste hierarchy and circular economy, conflict between waste prevention and companies' interest to earn profit, need to change thinking/behaviour of producers and consumers – waste is a resource, consider ways to audit waste prevention and minimisation, collection of audit criteria/targets, sorting must be mandatory for all companies and residents, there must be an opportunity to sort waste, we must sort waste!, 0-waste in all countries, green public procurement should be encouraged (include conditions on waste), producer responsibility is not always working well – need for auditing, economic incentives need to be used more, definitions of waste are sometimes not clear.

Training seminar on Auditing Sustainable Development

The seminar was organised as a one day training event before the annual meeting of the EUROSAI Working Group on Environmental Auditing. The training seminar was held on 26 September 2016 in Skopje, the former Yugoslav Republic of Macedonia and organised in line with the 14th Annual Meeting.

The objective of the training seminar was to: give an introduction to the concept of sustainable development; provide an overview of the recent trends and developments regarding sustainable development and sustainable development goals (SDGs) adopted by the UN; present the ongoing activities at INTOSAI level with regard to auditing sustainable development; discuss the main challenges and opportunities for SAIs in auditing sustainable development; introduce the relevant audit experience in the EUROSAI region; implement the theory in practical exercises.

Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised one seminar that was attended by 35 participants, 33 were from EUROSAI SAIs.



Seminar “Practical implementation of ISSAIs 5500-5599 “Guidelines on Audit disaster-related aid: risks of fraud and corruption, using new methods of data acquisition”

The Working Group on the Audit of Funds Allocated to Disasters and Catastrophes organised the seminar on 6 April 2016 in Baku, Azerbaijan. Invited international experts from SAIs of the Republic of Indonesia, the Netherlands and the Republic of Turkey acquainted the participants with the content and

peculiarities of ISSAIs 5500 "Guidelines on Audit of Disaster-related Aid", shared the experience and problems of methodology development in the sphere of catastrophes, as well as presented possibilities for implementation of the aforementioned standards by SAIs in practice.

I. Training events organised by EUROSAI Goal Teams

Two training events organised under the umbrella of GT1 were attended by 97 participants, 96 participants were from EUROSAI SAIs



Conference on the importance of ethics and integrity for SAIs

The conference was hosted and organised by SAI of Hungary on 14 - 15 September 2016 in Budapest under the umbrella of GT1. In the period 2014-2017, the Task Force of Audit and Ethics concentrated on promoting ethics as a pillar of Supreme Audit Institutions and promoting Ethical conduct in Public Organisations through the SAI audit activities. Therefore, the participants of the conference focused on the ISSAI 30, main changes to the INTOSAI Code of Ethics; the responsibilities of SAIs to promote and manage ethics, what is needed for implementation of the ISSAI 30 in the SAIs; existing guidance and tools which can help implementing ISSAI 30: promoting an ethical culture in public organisations; how to implement the result if integrity survey in integrity audit, approaches, methods and tools that SAIs can use in ethics/integrity related audit activities: guidelines to be prepared.

Seminar on Municipality Audit “Ground-breaking analysis in auditing municipalities – timely audit impact”

The seminar was organised by the National Audit Office of Lithuania in Vilnius on 20 - 21 September 2016. The event was dedicated to discussions on the most effective methods and tools used in auditing municipalities and other possible tools in order to reach the timely audit impact. Other topics covered at the Seminar included financial risks of cost-effective resource management in municipalities, new approach to the strategic analysis of the municipal sector as well as the analysis of the presentation of state finance open data etc. During the Seminar, representatives of Supreme Audit Institutions of Austria and Hungary shared the benefits of innovative methods of municipality audits and organised workshop sessions offering the opportunity to test some of the methods. Representatives of the National Audit Office of Lithuania organised a workshop session for the exchange of experience of various countries in audits of municipality-owned enterprises and the available methods of analysis of financial performance of such enterprises. One of the sessions took place at the Vilnius City Municipality, where Seminar participants and representatives of municipality-owned enterprises discussed ways of making the management of these enterprises more innovative. National Audit Office of Lithuania has been organising international meetings and seminars on municipal audits since 2013. Moreover, on 14 June, 2016 the EUROSAI Governing Board approved the initiative of the National Audit Office of Lithuania to establish a Task Force on Municipality Audit (EUROSAI TFMA). It is planned that the Task Force will commence its official activities in April 2017 with the Kick-off Meeting.

7 training activities will be organised by the end of the year 2017

Seminar and 3rd Meeting of the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes, 30 - 31 March 2017 Rome, Italy

Seminar on Implementation of ISSAI 300 – Basic principles of Performance Audit – Experience and Good Practice, 5-6 April 2017 Bratislava, Slovakia

EUROSAI WGEA Spring Session on Water Quality and Management, 25-26 April 2017 Ljubljana, Slovenia

EUROSAI-ECIIA Joint Seminar, 11 May 2017 Brussels, Belgium

Seminar on Municipality Audit, 5-6 October 2017 Riga, Latvia

EUROSAI WGEA Training Seminar on Environmental Data and Information Systems, 10 October 2017 Tirana, Albania

Seminar on Cooperative Activities, November 2017 Prague, the Czech Republic

SAI'S PARTICIPATION IN TRAINING EVENTS

