

**Minutes of the XVII EUROSAI Training Committee meeting  
Lisbon (Portugal), 29-30 January 2009**

Representatives of 10 members of the EUROSAI Training Committee (ETC), namely the SAIs of the Czech republic, Denmark, France, Germany, Hungary, Lithuania, Poland, Portugal, Russian federation and Spain, and co-chaired by the SAIs of France and Spain, held the XVII ETC meeting in Lisbon on 29-30 January 2009. The SAI of the United Kingdom could not take part of it.

Participants of the European Court of Auditors (ECA), SIGMA, IDI and the Chair of the INTOSAI Capacity Building Committee -the SAI of Morocco-, the Chair of the EUROSAI Working Group on Environmental Audit (WGEA), the SAI of Norway, attended the ETC meeting as guests.

The meeting was hosted by the Tribunal de Contas of Portugal.

On behalf of Mr. Guilherme d'Oliveira Martins, President of the Tribunal de Contas, Mr. José Tavares, Director General, welcomes the group. He reminds the President d'Oliveira is a former Minister of Education. As such, he recognizes the importance of training in the SAIs for answering the demand from citizens of transparency in the use of public funds and for reacting to new situations, such as the present financial crisis.

Danièle Lamarque, representative of the SAI of France, welcomes the participants on behalf of the co-chair and particularly those attending for the first time: Christine Rabenschlag, newly appointed Head of the international department of the SAI of Germany, and Anne Hilde Torvick from the SAI of Norway and representatives of the WGEA. She also thanks the Tribunal de Contas for hosting the meeting.

### **1. Adoption of the agenda**

María José de la Fuente, representative of the SAI of Spain, presents the draft agenda that was circulated among the participants and emphasises the main topics that have to be covered: some strategic issues, the Training Strategy 2008-2011, cooperation issues, certain financial topics, and the hosting of the next ETC meeting.

The agenda is adopted.

### **2. Adoption of the draft minutes of the XVI ETC meeting in Moscow**

María José de la Fuente presents the draft minutes of the XVI ETC meeting, held in Moscow on March 27-28, 2008 and thanks the participants for the comments.

The minutes are approved.

### **3. Reminder of the agreements on training matters taken at the VII EUROSAI Congress (*SAI of Spain*)**

María José de la Fuente reminds the participants the agreements on training matters taken during the VII EUROSAI Congress, namely, the approval of the EUROSAI Training Strategy 2008-2011, information on the operational plan 2009/2011, review of the ETC structure, certain financial issues (and particularly the approval by the GB of financial requests for training from the EUROSAI budget), as well as cooperation with different entities (EUROSAI Working Groups, INTOSAI and its Regional Groups, IDI, CBC of INTOSAI). She reminds that the ETC received from the Congress the mandate to implement the EUROSAI Training Strategy, to evaluate its performance and to draft a proposal for the EUROSAI Training Strategy 2011-2014. Ms. de la Fuente pointed out that the future training strategy and the ETC structure and operation should be arranged in the light of the global EUROSAI Strategy, to be approved by the VIII Congress; so a close contact with the Task Force working on it would be desirable.

#### **4. ETC strategic issues:**

##### **4.1 - Review of the ETC structure (*Task Force: SAI of Germany*)**

As decided during the Task Force “Reviewing ETC Structure” meeting held the previous day, it is decided to discuss this point with item 5.

##### **4.2 - Progress of the work of the EUROSAI Strategic Plan Task Force and discussion on possible ETC’s cooperation to its work (*Task Force: SAI of Poland; Denmark and Spain*).**

Aleksandra Kukula reminds the participants that the VII EUROSAI Congress in Krakow mandated the Governing Board to develop a draft strategic plan for EUROSAI, to be adopted by VIII EUROSAI Congress in Lisbon. She presents the different steps taken.

She explains that the GB, at its XXXIV session in Krakow on 5 June, established a Task Force under the chairmanship of Poland, comprising also Germany, Portugal and Spain. We refer to the TF as the "EUROSAI Strategic Plan" Task Force. Later on Mr Jezierski decided to co-opt also the SAIs of Austria, Norway and the UK, as these 3 EUROSAI SAIs took part in the works of the draft INTOSAI Strategic Plan, that was adopted by the INCOSAI in Budapest in 2004; as well as the SAI of The Netherlands, as the SAI that has offered to host the IX EUROSAI Congress in 2014.

Therefore, the TF is composed of 8 SAIs: Poland (Chair), Germany, Portugal, Spain, Austria, Norway, UK and the Netherlands.

Out of these 8, 5 are formal members of the ETC (Pl, D, Pt, SP, UK), one (Norway) also takes part in ETC meetings (as the IDI and recently also as the EUROSAI WGEA). So that provides hopefully for very good synergy between the areas of interest of the TF and the ETC.

The TF is meeting for the first time in Warsaw on 26-27 February.

Aleksandra Kukula declares she would be very happy to report on the work's progress at the next ETC meeting.

Mette Hjort-Madsen agrees on the possible synergy and stresses on few issues:

- The goals of the ETC are very much in line with the strategic goals of INTOSAI adopted by the XVIII Congress in 2004: professional standards, training, knowledge and experiences sharing, capacity building and model organisation.
- EUROSAI is grouping 50 SAIs, from 49 countries and the ECA, having different models and culture; 10 of them are developing countries, and a large majority of SAIs is working independently in developing methods.
- EUROSAI can cooperate in the promotion of the INTOSAI professional international standards in the European region, at strategic level
- Capacity building is not the core of ETC activity. It needs a longer process. Cooperation with IDI and INTOSAI (strategic goal 2) is key in this field.
- There is an added value when professional auditors meet together in EUROSAI events (not the Heads of SAIs only).
- The ETC could promote standards linked up with INTOSAI level
- The ETC could be more proactive
- What position does the ETC have on EUROSAI strategy?

María José de la Fuente points out that there are common points between the ETC and the global EUROSAI strategy, such as: the provision of high quality training, the management of financial-human resources, the cooperation/communication with other entities, the promotion of a higher visibility of training, and the contribution to be made to the internal and external prestige and impact of EUROSAI. She suggests to create a core group that would make the link between the ETC and the Task Force EUROSAI Strategic Plan.

Magnus Borge (IDI) considers that this topic is very demanding and feels concerned about the planning process. He is in favour of Maria José de la Fuente's proposal of a core group and agrees that EUROSAI needs to analyse its own needs. Other regional groups have copied EUROSAI but they don't have the same needs. IDI focusses on developing countries and there are few in EUROSAI. Therefore, IDI will not be directly involved in this discussion but Magnus Borge will give IDI's comments to the ETC.

Danièle Lamarque agrees that there is a difference between the needs of INTOSAI and of EUROSAI. She suggests the implementation of a core group that will study the training needs of EUROSAI. She proposes that France leads the core group that could get together the SAIs of Denmark, Poland, Portugal and ECA.

Aleksandra Kukula says that Poland will be happy to participate in the core group and to report to the Task Force on EUROSAI Strategic Plan, and to share back information with the ETC. She suggests for the ETC to wait for requests of support from the mentioned Task Force, instead of approaching them immediately. Then, a study group could be set up within the ETC, mainly made of members not participating in the Task Force for providing new inputs.

## **5.- EUROSAT Training Strategy 2008-2011 and operational plan:**

### **Performance of operational plan 2008-2009:**

- ***ETC Terms of Reference:*** operational and functioning aspects (*SAI of Germany*).

Christine Rabenschlag presents the works of the Task Force established at the VII Congress in Krakow, to reflect on the ways and means to make the ETC more effective by reviewing its structure. The Task Force is composed by the ETC co-chairs, Poland, Portugal and Germany -the Chair-. It will draft terms of reference for the ETC.

Ms. Rabenschlag informs that the Task Force held a short meeting the day before the ETC meeting to consider the first draft of the terms of reference proposed by the SAI of Spain. The members of the Task Force are invited to propose modifications. After considering these comments, the draft will be presented to the ETC to be commented and agreed. The objective is to present the draft to the EUROSAT Governing Board in June. The ETC expresses its agreement with the procedure proposed.

- ***Identification of EUROSAT training needs and priorities:*** updated survey with attention to regional sub-target groups (*open to discussion*).

A previous review of EUROSAT training needs was conducted by SAI of Germany through a questionnaire and presented in Prague in 2005.

Since then, some priorities remained (as IT training) but some needs changed and new issues were developed. It is therefore necessary to update the review. The ETC considers circulating a new questionnaire. The participants are aware of the heaviness of such a work (how to choose criteria? how the questionnaire will be followed up?).

The decision is taken to set up a working group to define questions in connection with the first questionnaire.

Zuzanna Holoubkova (Czech Republic) says that the Czech SAI can share the comments received during the evaluation of the training events they organise. A bank of suggestions is available on their site. Elisabeth Tuerk (ECA) and Marcia Vala (SAI of Portugal) say that their institutions have the same experience when organising performance audit events and make the same proposal to share the comments received. Elisabeth Tuerk mentions the example of a survey ECA conducted. 27 SAIs were invited to give their priorities in training (in the field of EU funds auditing). The results could become a source of information.

Danièle Lamarque remarks that this cannot be the only source of information. By doing so, we will only have the opinion of people who assist to seminars. We need to reflect on a larger scale, to consider all the ways of training such as e-learning.

Mette Hjort-Madsen also warns about the risk that people confuse the issues (questionnaire on events and questionnaire on needs). She points out that the ETC itself could be also a good source for identifying training needs. It can be a good sample for analysis as it is made of members that represents different models of SAI and diverse regions in EUROSAT.

Elisabeth Tuerk considers that the group should go hand in hand with the group on evaluation. She also suggests the use of external consultants.

Aleksandra Kukula offers that Poland, as a Presidency of EUROSAT, participates in the work of the group, not as a chair (more as an observer).

Johannes Vrolijk, representative of SIGMA, offers support for this task.

María José de la Fuente summarizes the discussion. A working group will be set up for identifying and updating EUROSAT training priorities and needs, analysing the different ways of delivering training, redrafting the evaluation questionnaires (pre-seminar, seminar and monitoring questionnaires) and evaluating the training provided. The group will be made of the SAIs of France, Hungary, Portugal, Czech Republic, Germany, Poland, Norway and the ECA. SIGMA will support the group. Different subgroups will be constituted within the group for dealing with the various tasks entrusted. A questionnaire for identifying priorities will be drafted, using possible inputs from the evaluation questionnaires and the information provided by the ETC members. The use of consultants and the way to cover their cost could be considered. Ms. de la Fuente suggests using the experience of Germany, the former EUROSAT Presidency, that conducted the previous survey on training needs. Christine Rabenschalg agrees.

Danièle Lamarque proposes to host a meeting in Paris before summer for a brainstorm on the questionnaire: what type of questions, what output of seminars, how do SAIs deal with questionnaire, help of a consultant...

María José de la Fuente suggests that France chairs this group. The ETC agrees.

➤ *Effective evaluation of training in 2008-2009 (Task group: SAI of Portugal)*

Marcia Vala says Portugal can provide with a new version of the evaluation questionnaire. Some SAIs already used the questionnaire and they obtained good results.

Mette Hjort-Madsen suggests to entrust the hosts of the training events the performance of the impact assessment.

María José de la Fuente informs the ETC that the SAI of Ukraine has also drafted a questionnaire to evaluate its seminars, hosted in the EUROSAT framework, and that it would be interesting to analyse it as an input. It is important to use already existing evaluations.

Elisabeth Tuerk explains that ECA developed a pre-seminar questionnaire (before the event) and also a post-seminar questionnaire (sent later to know how the participants applied what they learnt). They received 44 % of answers. She proposes to share the questionnaire.

Danièle Lamarque notes that these are not EUROSAT questionnaires. ETC can ask the SAI of Portugal to collect the initiatives. SAIs have already to respond to too many questionnaires.

Marcia Vala agrees it would be very demanding, and members of ETC could be reluctant.

Danièle Lamarque invites the ETC not be too ambitious, the participants in the EUROSAT events are happy in the whole. We are not trainers or we would have a school.

Answering the demand from Christine Rabenschlag to clarify the missions of the different task forces, Danièle Lamarque summarizes:

- 1) The Task Force on EUROSAI strategy is chaired by Poland;
- 2) The ETC just decided to organize a liaison group between the Strategic Plan Task Force and the ETC (if necessary, the Task Force of the Strategy will say so);
- 3) A working group for identifying needs and evaluating training is established. There is already a group chaired by Portugal for drafting evaluation questionnaires;
- 4) It is now decided to have a brainstorm meeting of a small group in Paris (some SAIs, IDI, SIGMA,..) to find out what are SAIs training priorities. During this meeting it will be decided on the use of a questionnaire or other means.

Danièle Lamarque points out that if we send a questionnaire to all members, the GB has to be informed. Maria José de la Fuente suggests that a representative of other Task Forces might participate in the Paris meeting. For practical reasons, it is decided that France will chair the meeting.

- ***Drafting operational plan 2009-2011*** to be presented to the XXXV Governing Board Meeting (*Task group: SAI of Hungary*)

Eszter Durr (*Hungary*) presents the document on the operational plan 2009-2011.

María José de la Fuente says the document is quite complete. She has small comments that she will send by e-mail and she invites anyone to contribute.

## **6.- Development of Strategic priorities 2008-2011:**

### **6.1.- Strategic priority 1.- Training:**

- ***Delivery of training through seminars and events***: development, evaluation and lessons learnt

- **Seminar on “SAI management”** (Berlin, April 2008) (*SAI of Germany*)

Jan Eickenboom presents the Seminar that was developed as a mini-congress. It was addressed to Heads of SAIs and Secretaries General. It was very interesting to hear them speak from their own perspective.

- **Seminar on “Financial audit standards”** (Vilnius, October 2008) (*SAI of Lithuania*)

Ina Baruseviciene (Lithuania) comments the main aspects of the Seminar and says that all the information is on the website. The SAI used the questionnaires, registration form and evaluation report drafted by the ETC and found it very useful. She thinks, though, that the ETC should discuss about the presenters in seminars (being a good specialist does not mean being a good presenter)

- **Seminar on “Audit on Social Security systems”** (Prague, November 2008) (*SAI of the Czech Republic*);

Zuzanna Holoubkova reminds that she sent a report on the Seminar by e-mail for providing information. She expresses the gratitude of her SAI to the participants. They had good speakers; they also received experience from New Zealand and Canada. The evaluation of the Seminar was good.

- **Seminar on “Experience with the implementation and development of VFM audit in reaction to new challenges”** (Prague, April 2009) (*SAI Czech Republic*)

Zuzanna Holoubkova provides information on the Seminar. She presents the program and remarks that it will be held under the format of workshop.

María José de la Fuente summarizes the presentations by saying that the main points for seminars are the quality of speakers, the involvement of participants (not only listeners), the interest of circulating the program beforehand for having the best experts. Zuzanna Holoubkova adds that having workshops is also valuable.

- Proposed **Seminar on Auditing “Common Agriculture Policies”** (autumn 2009):

Michaela Rosecka (Czech Republic) presents the initiative to hold a seminar on the Audit of the CAP, in cooperation with the EU Contact Committee. She raises possible discussion topics for it: concept and coordination, audit methods used, main errors... She also announces that financial support could be requested from the EUROSAI budget.

Alexey Glasyachev (Russian Federation) wonders whether this topic is interesting for EUROSAI countries outside EU and whether they would be invited to take part.

Danièle Lamarque considers the topic more specific for the EU region, but it does not have to represent a problem as it is one of the subgroups within EUROSAI with specific priorities. Elisabeth Tuerk suggests it could be enlarged to agriculture funding as such. The ETC points out in this regard that this merge of topics proposed would be very difficult as the CAP has important specificities.

María José de la Fuente reminds that we were asked to focus on priorities attending to sub-regional needs (as it happened, i.e., with the priority that fight against fraud and corruption and the role of SAIs on it represented for a subgroup within EUROSAI, and the subsequent seminar on it held in Ukraine) and that the EU is a big sub-region within EUROSAI. She manifests her concern for EUROSAI not to participate only by financing the Seminar but also contributing and being involved in its organisation.

- **Training Initiative on International Audit Standards:** EUROSAI Presidency, INTOSAI Professional Standards Committee (*SAIs of Poland and Denmark and IDI*) “Raising awareness of International Standards of Supreme Audit Institutions” in October

Aleksandra Kukula presents the EUROSAI Seminar for strengthening the use of the International Audit Standards within the European region, to be held in cooperation with the Chair of the INTOSAI Professional Standards Committee-the SAI of Denmark-. She remarks that this area will be one of the priorities to be boosted during the Polish EUROSAI Presidency, linking our Organisation to the INTOSAI strategic goals. She says

that the Seminar meets the EUROSAI training strategic priorities and she reminds that the SAI of Poland, as the host, had applied for a financial support from the EUROSAI budget for the Seminar.

Mette Hjort-Madsen explains that this Seminar has the purpose of facilitating an overview of the framework of the ISSAIs, as well as sharing national experiences on the use made of them.

María José de la Fuente says that this Seminar is a very interesting opportunity to give direct feedback from SAIs in their using of ISSAI and she asks whether there will be further initiatives on this topic. The possibility of setting up a net of expert in this context, was announced.

Magnus Borge points out that IDI will provide support to this Seminar, that could constitute the framework for other seminars on concrete aspects in the future.

The participants agree on the project. The question of the convenience of translation of the ISSAIs and the provision of interpretation into the EUROSAI languages in the Seminar is raised. It is explained that the Seminar will be only in English. SIGMA can consider providing the ETC seminar with translation. There are different ways of funding translation.

➤ *Exploring learning alternatives:*

**-. E-learning:**

Magnus Borge from IDI comments a power-point on experiences in e-learning. Details experiences and pitfalls can be asked to Elisabeth Walman.

Answering a question from Danièle Lamarque, Mr. Borge explains that IDI has no specific e-learning program for EUROSAI for the time being, as they are focussed on developing countries, but programs could come up though there is nothing planned yet. He suggests consulting IDI website for further information.

The ETC members share different experiences on e-learning: ECA has experiences in e-learning but more for exchanging information. The Spanish SAI developed e-learning with OLACEF and offers to share with EUROSAI their e-learning platform. The SAI of Norway introduced e-learning in their training. In other SAIs, e-learning is used only on personal basis. The fact that SAIs share much information on their website can not be considered as e-learning.

Danièle Lamarque summarizes the exchanges by asking whether the experiences IDI developed in other areas could be introduced within EUROSAI. Nobody present can provide e-learning except IDI. Magnus Borge answers that it should be asked by EUROSAI and then IDI would find a way to do, find a method. He also proposes that during the planned special training for those in charge of training, e-learning would be used.

Mette Hjort-Madsen points that e-learning is a tool and supply side has to be discussed: who is volunteering for hosting? Who is going to supply the content of the e-learning? etc..

María José de la Fuente adds that e-learning is also a way of keeping expert networks.

- **University learning:** Questionnaire on cooperation with universities (*SAI of France*) and exploration of cooperation initiatives

Danièle Lamarque recalls that the ETC decided to analyse different ways – alternatives for training and considered how to develop relationship with universities. For the time being we will try to identify the kind of relationships existing between the SAIs and Universities; on a later stage, concrete cooperation activities and universities willing to participate will be identified.

She invites the members to comment on the drafted questionnaire that will be distributed later by mail.

The representative of the Russian SAI asks to clarify the word “university”, that can have different meanings depending on the country, and suggests to substitute it by the expression “high education institutions”.

Danièle Lamarque agrees with the point and informs the members that after taking into account the different comments that will be received, the questionnaire will be sent to all EUROSAI members.

- ***Monitoring quality and outcome of EUROSAI training activities*** (Task group: *SAI of Portugal, ECA*):

The point was discussed. See above

- ***Practical guide for organising EUROSAI training events*** .

A new version of the draft Practical Guide for organising training event is presented by Zuzanna Holoubkova (Czech Republic) and Eszter Dürr . The draft is simpler and a paragraph was added on language needs for documents (second paragraph).

Danièle Lamarque considers that it is better to stay cautious and let the host decide.

Eszter Dürr recalls that the point was raised last year. It depends of real needs, possibility of the host and also on participants and the sub-regions.

Danièle Lamarque prefers that the guide stays as open as possible (it is important that nobody feels obliged) and that social activities shouldn't be in the main text (may be in annexes). On the evaluation, she explains that if no precise objectives are determined, it is difficult to assess the training. Should we ask from the SAI concrete objectives (for example the number of experiences being exchanged)?

Jan Eickenboom recalls that it was hard to evaluate the events Germany organised.

María José de la Fuente suggests that the guide should invite the host to fix concrete objectives for facilitating the evaluation.

The members are invited to send more comments by e-mail to the working group.

- ***Facilitating EUROSAI funding for training:***

- **Establishing ETC common criteria on financial contributions for training**

María José de la Fuente questions the members on the possibility of drafting common criteria to be taken into account in the decisions on requests for financial contributions

from EUROSAI for training events: general concepts to be covered/not covered by the funding. She highlights that the existence of general criteria should not avoid the ETC to discuss and report each request, case by case, taking into account the concrete circumstances. She points out that it could be convenient that the funding request were more detailed when justifying the needs: interpretation, external experts, CV of the experts that will participate.

Jan Eickenboom considers that it would be advisable to have criteria. When a SAI audits an institution it demands that it have criteria. The ETC should be even more demanding.

Aleksandra Kukula warns that we should be cautious not to discourage people to organise events by demanding too many requirements for having financial support.

The ETC members then exchange their view on the definition of a list of topics. It is remarked that it would be convenient to identify priorities but not to have close lists.

Danièle Lamarque considers that we cannot define a list because the needs can change or suddenly emerge (e.g. the training on ISSAI or the event on CAP which cannot be in the list). We have two options : we could try to do it after the results of the review on training needs, but it would be dangerous, or leave it open (no list as such).

The representative of IDI suggests that, if there is a list, it should never prioritise topics.

Ulrika Klingenstierna explains that, if the ETC wants a strategy, it has to define a list. Otherwise, it could lead to ad-hoc decisions and not in line with the ETC strategy.

Elisabeth Tuerk suggests that one can exist with the other. Having a general list of topics does not prevent from adding specific topics when needed (ex : Tsunami). Let us stay open and flexible.

Mette Hjort-Madsen agrees with the idea of a list if it is not a constraint.

Jan Eickenboom suggests that we do a survey before. If many are interested in the same topics it becomes a logical list. Or asking on the spot on the occasion of other events could also be an approach. We should leave the response flexible. Elisabeth Tuerk suggests the use a consultant for the review.

María José de la Fuente finds the debate very interesting but considers that it is anticipating the discussion in Paris. This discussion is postponed to the meeting to be held by a core group of the working group for identifying priorities and evaluating training.

#### **- . EUROSAI budget for training:**

María José de la Fuente comments the situation of EUROSAI budget in what refers funds dedicated to training. She comments the low degree of execution of the budget in this area, showing that funding available has not stimulated hosting training events. She encourages SAIs to organise seminars as there is money available in the EUROSAI budget, that was increased at the V Congress precisely with the purpose of reinforcing training. She points out that the ETC should explore other areas in the training field that could be funded from EUROSAI budget.

Ms. de la Fuente also raises the point of considering a possible modification of the indexes used for fixing the limits of the financial aids to each requesting SAI attending to their

group of financial contributions to EUROSAI (fees). The indexes are based on the principle of solidarity, but they provoke a very unbalanced distribution of funds. The ETC agrees to consult this topic at home and discussing it back on subsequent ETC meetings.

## **6.2.- Strategic priority 2.- Knowledge and information sharing:**

### **➤ *Through EUROSAI website content on training events and materials (SAIs of France and Spain)***

María José de la Fuente informs that the website had been updated after the VII Congress. She highlights that, in relation to the agreement of the GB of setting up a restricted part in the EUROSAI website only for Members, the Secretariat is studying a double alternative: using passwords or following the system of establishing different levels of accession to the web. She remarks that it is the responsibility of all EUROSAI members, Working Groups and SAIs to contribute to keep the website updated by providing information to the Secretariat and keeping updated their own websites linked to EUROSAI's. As for training materials, she reminds that it is the task of the Secretariat to host and upload them and the responsibility of the SAI of France to collect and elaborate the information. Ms. de la Fuente insists that better advantage should be got from the website as a tool for information and experience sharing, as a training instrument, and as an instrument for keeping data bases and experts networks. The ETC agrees to reconsider reincorporating to the website the "Newsgroup" as an interactive tool of communication.

Danièle Lamarque doubts that it works well and proposes that the training materials will be send directly to the Secretariat.

María José de la Fuente recalls that in the ETC meeting held in Bonn in 2007, it was decided that only one EUROSAI website would be implemented, including training material; then closing the EUROSAI training website hosted by the SAI of France. The Secretariat agreed on supporting this but keeping the exclusive task of uploading materials already elaborated. As some material need summaries and further refinement, and collecting training materials requires a follow up, the SAI of France had agreed to do it. She recalled that this initiative was presented to the GB, that supported it.

Danièle Lamarque adds that one cannot update a material for a seminar one has not been in charge. She proposes that the SAIs which have hosted a seminar look at the material in the site and see if is still useful. The point will be discussed during the next meeting. So far we didn't do anything but send the materials without any comments.

María José de la Fuente confirms that the Secretary General will not do the follow-up, but only uploading, as agreed.

### **➤ *Cooperation with EUROSAI Working Groups:***

#### **- . Cooperation with EUROSAI IT Working Group (ITWG)**

Luis Rosa (SAI of Portugal) gives information on cooperation with EUROSAI ITWG . He makes reference to the activities carried out by the Group and the projects for the period 2009-2011. He presents the Seminar "Understanding COBIT, in support of an audit of IT-Governance" (Tallinn, Estonia, October 2008), referring the EUROSAI financial

contribution to it. He concludes by mentioning among further activities, a Workshop in October in Belgium on developing the use of CobiT, in the framework of the IT Audit self-assessment project of the ITWG.

María José de la Fuente asks whether that Workshop would be held under the umbrella of EUROSAI and on possible further ways of cooperation with the ITWG. Marcia Vala replies that information on it would be given proximately.

#### **- Cooperation with EUROSAI Environmental Audit Working Group**

Then, Anne Hilde Torvik presents a power-point on the WGEA activities and its programme for 2008-2011. She offers further ideas for cooperation with the ETC in the fields of training provision, evaluation of training, lists of experts, provision of links with external stakeholders, and contribution to the list of training needs and to the drafting of guides for organizing training events.

María José de la Fuente thanks the initiatives of cooperation offered, requesting the WGEA to contact the coordinator of the respective working group within the ETC responsible for each task, in the fields where coordination could be boosted. She asks for that information on training events and WGs meeting to be sent to the EUROSAI Secretariat for the website and publications..

Jan Eickenboom asks how WGEA identified the needs and prioritise them.

Anne Hilde Torvik explains that WGEA questions the participants of a meeting held in Kiev about their needs and the responses were: basics on environmental auditing water, climate change and renewable energies. Collaboration with universities was suggested.

#### **- Cooperation with EUROSAI Task Force “Audit of funds allocated to Disasters and Catastrophes**

As for the Task Force, María José de la Fuente explains that the Task Force has its first meeting in March 2009, so it will be necessary to wait for establishing cooperation with them.

#### **➤ Information on EUROSAI publications (SAI of Spain)**

María José de la Fuente reminds the EUROSAI publications issued since the last ETC meeting, and she says that Secretary General had invited EUROSAI Members to send contribution for the next issue number of the Magazine (nº. 15) and is waiting for articles. She announces that the issue of an special number of the Magazine on the occasion of the XX Anniversary of EUROSAI (2010) is foreseen, and ideas for it are welcome.

### **6.3.- Strategic priority 3.- Institutional development**

#### **➤ Meeting “institutional development” needs of EUROSAI SAIs (discussion)**

María José de la Fuente reflects that each regional group of INTOSAI have special needs and this is also true within EUROSAI (sub-regions).

Magnus Borge makes reference in this regard to the Long-Term program on strategic planning launched by IDI. He highlights the Seminar on “SAIs management”, held in Germany in 2008, as a good example of experiences sharing on strategic planning as an aspect of capacity building. He remarks that this is an important aspect that should be covered by the EUROSAI strategic plan.

María José de la Fuente suggests to wait for the lines that, in this regard, could establish the EUROSAI Strategic Plan Task Force

➤ ***Facilitating experience sharing on training management:***

- **Exchange of national training materials** (*introduction SAI of Spain, open to discussion*)

María José de la Fuente recalls that nothing has been made with the national training material collected by the ETC yet. She remarks the possibility of using this information for benchmarking or identifying good practices on training. She points out that this is a very technical issue that should be faced by training experts.

Danièle Lamarque says that the ETC already concluded it was difficult to use materials from other countries and suggest to let that to be discussed during the “training experts Seminar” announced by the ECA.

Elisabeth Tuerk mentions that she would propose this topic for the Seminar. She says that ECA is very reluctant to make material available to those who didn’t attend to a seminar.

María José de la Fuente suggests that the Seminar could be followed by the creation of an expert network that could help to prepare a guide on good practices for training.

➤ ***Professional certification schemes:***

- **Update on developments of PSAD in context with INTOSAI Capacity Building Committee Sub-Committee 1 (“How to develop sustainable professional qualifications”)** (*ECA, SAIs of France and Morocco*)

Elisabeth Tuerk informs that a brainstorming meeting took place in Paris on October, 24<sup>th</sup>, 2008, with participants from SAIs (Austria, Denmark, France and ECA) as well as from universities and training institutions (Austria, France, United Kingdom). The discussions were on the opportunity of creating a public auditor degree. Some experiences from different countries were discussed: for example, the academic degree delivered in Austria at the end of the training of public auditors; the Danish degree; the important role of professional organisations in United Kingdom; the training implemented by ECA. There is also an initiative in INTOSAI in this line.

The participants wonder about the cost of such trainings and on the mean to identify a common knowledge in the field of public auditing. They wish to widen the scope of the experiences to other countries (Sweden, Finland, Poland...). They considers that this issue could be also entrusted to specialists in training.

No new meeting was planned on this topic.

Elisabeth Tuerk brings back the idea of making available on the EUROSAI website the results of the questionnaire on professional certification scheme developed and circulated in 2006-2007. Some ETC members were not in favour of providing the results as they could lead to misunderstandings, but to facilitate a general information of the different models and initiatives operating. The ETC requests Elisabeth Tuerk and Mette Hjort-Madsen to prepare a paper in this line.

➤ ***Cooperation with INTOSAI Regional Group:***

- **Cooperation with OLACEFS: VI EUROSAI-OLACEFS Conference (SAI of Spain)**

María José de la Fuente provides information on the VI EUROSAI-OLACEFS Conference.

- **Cooperation with ARABOSAI: II EUROSAI-ARABOSAI Conference (SAI of France)**

Danièle Lamarque says that information on the II EUROSAI-ARABOSAI Conference is available on the website, not having anything relevant to be remarked in terms of training.

- **Exploring fields for further cooperation: other Regional Organisations/new formulas (introduction by SAI of Spain, open to discussion)**

María José de la Fuente summarises a paper distributed in advance in relation to further areas where EUROSAI cooperation could be improved, such as training; exchange of experiences and information sharing; technical events; strengthen links among the presidencies, secretariat and working groups of INTOSAI and its Regional Groups; and promoting more technical contributions in the publications of INTOSAI and its Regional Groups.

The ETC agrees to discuss this further in the future.

➤ ***Cooperation with IDI (IDI):***

Magnus Borge presents on the main IDI's activities, as well as diverse guides and handbooks developed by IDI on Strategic Planning Handbook for SAIs, Learning Guide and Quality Assurance. He pays special attention to the IDI Trans-regional Programme on Public Debt Management, that includes six EUROSAI Members, and announces that financial support from EUROSAI will be requested for it.

➤ ***Cooperation with INTOSAI:***

- **New strategic development in INTOSAI**

Eszter Durr summarised the paper presented on writing in this regard.

- **Cooperation with INTOSAI Capacity Building Committee**

Rachid Ismaili Alaoui (Morocco) presents the CBC activities, explaining the initiatives promoted by each of the three Sub-committees operating within the CBC. He summarises the lines of cooperation with IDI and the donors community.

María José de la Fuente states that it is very interesting for the ETC to have contact and strengthen cooperation with the CBC for getting higher synergies of reciprocal performances.

➤ ***Cooperation with other audit or external partners:***

**- Cooperation with SIGMA:**

Ulrika Klingenstierna comments SIGMA activities. She explains that SIGMA has a large experience in the first round of enlargement and have information on what the needs of new UE Member States are and how they can be supported. Now, SIGMA works in the neighbourhood policies. She explains that SIGMA doesn't work on bulk training (like IDI) but works on overall institutional system (e.g. - what is independence, how we can reach it...). She proposes ways of cooperation with IDI, mainly on joint training events, sharing experts, and technical materials and presentations.

María José de la Fuente thanks SIGMA for joining back the ETC meetings and asks whether they could raise proposals of common activities.

Johannes Vrolijk answers that SIGMA also waits for ideas from the ETC.

## **7.- EUROSAI financial matters**

### **7.1 Information on EUROSAI financial granted in 2008-2009**

María José de la Fuente informs on the financial aids from the EUROSAI budget granted and already disbursed in 2008-2009.

### **7.2 Requests for funding from EUROSAI budget 2009**

María José de la Fuente presents the proposal of the SAI of Poland for a financial aid for the Seminar on International Audit Standards, to be held in October, informing that the requests fits the requirements established in the EUROSAI Standard Procedures and the Agreements on financing events approved at the V EUROSAI Congress in 2002. The ETC agrees to support this request and reporting the GB in this line.

## **8.- Date and venue of XVIII ETC Meeting (*open to offers*)**

As there is no offers for the time being, Maria José de la Fuente says she will send a list of past venues.

## **9.- Any other business**

Danièle Lamarque reminds that a very small group on "Training needs" (the SAIs of France, Germany, Portugal, ECA, IDI and SIGMA and the SAI of Poland as observer) will meet in Spring in Paris.

Magnus Borge asks about the possibility of having representatives of the INTOSAI donors community participating as guests in the ETC meetings. The ETC considers that it would be convenient to wait till having concrete activities in cooperation with them.

María José de la Fuente thanked the SAI of Portugal for hosting the XVII ETC meeting and participants for their good contributions. The meeting was then closed.