EUROSAI Strategic Plan 2011- 2017 GT3 & WGs/TFs

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4th meeting of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes

Wroclaw, 22. 3. 2012

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- EUROSAI Strategic Plan
- GT3 Terms of Reference (ToR) and Operational Plan (OP) & WGs and TFs
- GT3 activities

E U R O S A I

EUROSAI STRATEGIC PLAN

2011-2017

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EUROSAI Strategic Plan Task Force

> ➢ Established by the EUROSAI Governing Board following the EUROSAI VII Congress (2008), which considered that EUROSAI should prepare a Strategic Plan for the period 2011-2017

> ➢ Included the SAIs of:
> - Poland (Presidency)
> - Germany and Portugal
> - Spain
> - Austria, Norway and United Kingdom
> - Netherlands

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Drafting the Strategic Plan - Challenges

➢ Foster strengthening of public sector auditing in the EUROSAI region

➢ Promote the required changes, but consider the existing structures and their working practices

➢ Align EUROSAI work with the INTOSAI Strategic Plan

➢ Liaise and learn with the experience of other organisations

➢ Consider the specificity and diversity of the EUROSAI Region

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Strategic Planning Milestones

➢ **Questionnaire for EUROSAI Members** (March 2009) – 72% replied

➢ **Governing Board (GB) consultations** (March, July, November 2010**)**

➢ **SP draft consulted with all EUROSAI Members** (September 2010**)**

➢ **VIII EUROSAI Congress, Lisboa 2011 - approval of EUROSAI Strategic Plan 2011-2017**

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The Strategic Plan

BEFORE 2011

From a lively *forum* for exchange, prompted essentially by Working Groups/Committees, with professional and technical support and knowledge sharing as key priorities…

EUROSAI STRATEGIC PLAN 2011-2017

To an organization:

- With a clear strategy
- More results oriented
- Streamlining its activities towards strategic goals
- With Goal Teams to implement Strategic Plan goals
- Integrating the existing knowledge sharing structures

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EUROSAI is the Organization of Supreme Audit Institutions in Europe.

Its members work together in order to strengthen public sector auditing in the region, thereby contributing to the work of INTOSAI.

MISSION
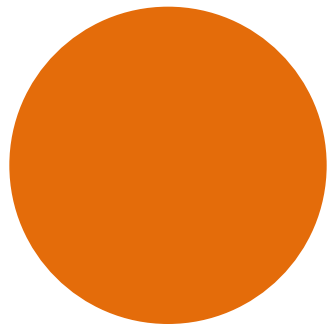
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VISION

EUROSAI promotes good governance, including accountability, transparency and integrity.

It provides a dynamic framework for cooperation and assists its members in fulfilling their mandates in the best possible manner.
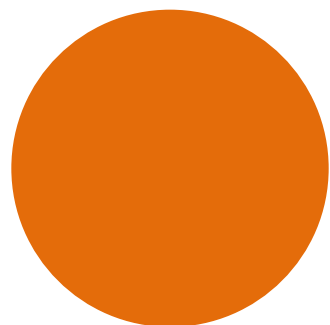
VALUES

- ✓ **Independence**
- ✓ **Integrity**
- ✓ **Professionalism**
- ✓ **Credibility**
- ✓ **Inclusiveness**
- ✓ **Cooperation**
- ✓ **Innovation**
- ✓ **Sustainability/Respect for the environment**

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STRATEGIC GOALS

1

2

3

4

CAPACITY BUILDING

PROFESSIONAL STANDARDS

KNOWLEDGE SHARING

GOVERNANCE & COMMUNICATION

Facilitate the development and the strengthening of institutional capacity of EUROSAI Members

Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development

Encourage cooperation and exchange of experience among EUROSAI Members, within INTOSAI and with external partners

Manage EUROSAI in accordance with the principles of good governance and effective communication

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IMPLEMENTATION STRATEGIES

1

CAPACITY BUILDING

1.1. Establish conditions ensuring maximum use of available data, products and experience of others engaged in the field of capacity building

1.2. Establish the operational framework for facilitating capacity building development

1.3. Facilitate and support the development of strategies for capacity building at SAI level

1.4. Take active steps to strengthen and support SAI independence

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IMPLEMENTATION STRATEGIES

2

PROFESSIONAL STANDARDS

2.1. Raise awareness of the ISSAI and INTOSAI GOV

2.2. Support EUROSAI members in implementing the ISSAI and INTOSAI GOV

2.3. Contribute to the further development of the ISSAI and INTOSAI GOV

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IMPLEMENTATION STRATEGIES

3

KNOWLEDGE SHARING

3.1. Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation

3.2. Enhance audit cooperation within EUROSAI

3.3. Enhance cooperation within INTOSAI

3.4. Enhance cooperation with external partners

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IMPLEMENTATION STRATEGIES

4

GOVERNANCE & COMMUNICATION

4.1. Ensure that EUROSAI has an organisational structure that best supports the achievement of the strategic goals

4.2. Strengthen EUROSAI's capacity to achieve its strategic goals

4.3. Fostering effective internal and external communication to promote the accomplishment of EUROSAI's strategic goals

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GENERAL PROCEDURES FOR EUROSAI GOAL TEAMS

➢ Goal Teams form and act according to the General Procedures for EUROSAI Goal Teams, in a cooperative and inclusive way

➢ General Procedures for GT include guidance for:
- Composition and functioning of Goal Teams
- Coordination and liaison between Goal Teams
- Reporting

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GENERAL PROCEDURES FOR EUROSAI GOAL TEAMS

➢ Chairs and Members serve for flexible periods, from 3 to 9 years, ensuring continuity

➢ Efficient and inclusive character

➢ Equitable representation of regions and models

➢ Expertise needed for the achievement of goals should be considered when choosing members and guests

➢ Training specialists should be included

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GOAL TEAMS Terms of Reference (ToR)

➢ **Goal Teams draft their ToR, in liaison with Goal Team 4**

The Goal Teams' ToR should provide for the:
• objectives of the Goal Team and state how the Team supports the objectives of EUROSAI and its strategic plan 2011-2017,

• membership, invited epxerts,

• procedural provisions,

• relationship with INTOSAI and its Regional Working Groups, and

• liaison with the Team for Goal 4 and other EUROSAI bodies, in line with the strategic plan and the corresponding strategic goal.

GOAL TEAM 3 ToR

1.1   Objectives

EUROSAI WG and TF, performing knowledge sharing activities for several years now, h**ave a significant role towards the accomplishment of Goal 3**. Thus, GT3 must consider and closely coordinate its strategies and tasks with the WG s and TFs activities.

1.2   Tasks

In accordance with the EUROSAI strategic plan the Team shall have the following tasks and responsibilities:

- to enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and **WGs** by establishing and maintaining databases, organising training events and reviewing, improving and maximising the use of available tools

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GOAL TEAM 3 ToR

2.2 Membership

EUROSAI Working Groups and Task Forces are ex-officio members of the team and should be represented by their chairs or representatives appointed by them, with the necessary given authority.

EUROSAI Working Groups and Task Forces represent significant achievements in the field of Knowledge Sharing within EUROSAI, fulfilling Goal 3 of the EUROSAI Strategic Plan.

As such, **the Operational Plan of Goal Team 3 shall refer to the main planned contributions of Working Groups and Task Forces** for the several implementation strategies of Goal 3.

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3.6 Reporting

Goal Team 3 reports annually to the Governing Board on the work accomplished by the Team to achieve the strategic goal 3. **Working Groups and Task Forces** report directly to the Governing Board and Congress regarding their own mandates. However, before sending their report to the Governing Board they shall also send it to GT3 chair who will summarise all the achievements towards Goal 3 of EUROSAI.

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GOAL TEAMS: Operational Plan

Goal Teams draft their Operational Plans (OP) for the full period of the Strategic Plan (2011-2017), subject to annual review

OPs include
> Implementation tasks to be performed to achieve the strategic goal
> Responsible SAIs or project groups
> Priorities and deadlines
> Expected results

Active participation and accountability
> Each Team Member or guest should be assigned to a task
> There should be responsibles for each strategy or objective

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GT3: Operational Plan

3.1 Enhance the use/implementation of the results of the work   produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation

3.2 Enhance audit cooperation within EUROSAI

3.3 Enhance cooperation within INTOSAI

3.4 Enhance cooperation with external partners

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GT3: Operational Plan

3.1 Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation

3.1.1 Establish and maintain a database of audits conducted by the EUROSAI members in different fields

outcome: - the database has been established and is maintained

3.1.2 Establish and maintain a database of products of INTOSAI and EUROSAI WGs and Committees including training materials and networks

outcome: - the database has been established and is maintained

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GT3: Operational Plan

3.1 Enhance the use/implementation of the results of the work produced by individual SAIs, EUROSAI and INTOSAI Committees and WGs as a tool for cooperation

3.1.3 Organise training events/knowledge sharing seminars to share experience and knowledge according to the needs identified within EUROSAI

outcome: - number of training events/knowledge sharing seminars carried out within EUROSAI

3.1.4 Review, improve and maximise use of available tools (e.g. EUROSAI Website, Websites of EUROSAI WGs, EUROSAI Newsletter, EUROSAI Magazine) to disseminate information on products (including data gathered under 3.1.1, 3.1.2 and 3.1.3) in line with the EUROSAI and INTOSAI communication policies

outcome: - level of awareness of useable products
 - enhanced use of available tools for cooperation

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GT3: Operational Plan

3.2 Enhance audit cooperation within EUROSAI

3.2.1 Identify areas for regional or sub-regional cooperative audits responding to new challenges

outcome: - updated list identifying areas for cooperative activities at regional and sub-regional levels

3.2.2 Encourage EUROSAI members to take part in cooperative activities, such as joint, coordinated, parallel audits

outcome: - updated list of SAIs requesting or volunteering for cooperative activities

- number of cooperative audits within EUROSAI

3.2.3 Encourage internships and staff secondments among EUROSAI member SAIs

outcome: - number of EUROSAI members who have organised internships or staff secondments

3.3 Enhance cooperation within INTOSAI

3.3.1 Promote and support cooperation with INTOSAI and its Regional Working Groups and bodies

outcome: - number of cooperation projects/activities with INTOSAI and its Regional Working Groups and bodies

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GT3: Operational Plan

3.4 Enhance cooperation with external partners

3.4.1 Support the Governing Board in promoting and developing cooperation with institutional partners for the 2011- 2017 period

outcome: - priority list of potential institutional partners indicating possible forms and scope of cooperation is in place

      - number of partnerships with external institutions

3.4.2 Support the Governing Board in promoting and developing cooperation with non-institutional partners where they are considered to have particular expertise or pursue matters useful to EUROSAI in its work

outcome: - list of potential non-institutional partners is in place

      - number of partnerships with external non-institutions

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GT3

GT3: Operational Plan

Goal Team 3:

- **members:** Rechnungshof, Austria

   Rekenhof-Cour des comptes, Belgium

   Riigikontrol, Estonia

   Állami Számvevőszék, Hungary

   Lietuvos Respublikos Valstybės Kontrolė, Lithuania

   Najwyzsa Izba Kontroli, Poland

   Nejvyšší kontrolný úrad Slovenskej republiky, Slovak Republic

- **invited experts:**

   Tribunal de Cuentas, Spain

- **ex officio members:**

   Riksrevisjonen, Norway

   Contrôle Fédéral des Finances de La Confédération Suisse,   Switzerland

   Accounting Chamber of Ukraine

   Tribunal de Contas, Portugal

GT3: Operational Plan

1st meeting of GT3:

- 16 – 17 November 2011, Prague

- 13 SAIs

- Operational Plan, Terms of Reference, first steps for tackling current tasks, requirements for the new EUROSAI website

- IT seminar

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GT3: Operational Plan

GT3 Operational Plan and Terms of Reference:

- first draft: December 2011
- completed: March 2012
- approval of the GB: May 2012

4 subgroups:

- SG 1: for activities 3.1.1, 3.1.2, 3.1.4, 3.2.1; 3.2.2; 3.2.3;
- SG 2: for activity 3.1.3;
- SG 3: for activity 3.3.1;
- SG 4: for activities 3.4.1., 3.4.2., 3.4.3.

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Nearest future tasks of GT3:

- to start with the fulfilment of the tasks concretised in its Operational plan

- to send a report to Goal Team 4 on the work accomplished by Goal Team 3 to achieve the strategic goal 3 (April 2012)

- to report to the Governing Board on the work accomplished by Goal Team 3 (May 2012)

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Thank you for your attention