

EUROSAI Professional Standards – Goal Team 2

Brief introduction

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Vilnius, 19-20 September 2012

EUROSAI STRATEGIC GOALS 2011-2017

- Since EUROSAI was established in 1990, the needs of the European SAIs and the environments in which they operate have changed considerably. As a result, an increasing number of SAIs has sought professional and technical cooperation in the framework of EUROSAI.
- To meet EUROSAI challenges, and in order to ensure that the Organisation operates efficiently and effectively, the Governing Board proposed to streamline its activities within an overall strategic plan, to provide a framework for supporting the staff of member SAIs in their work.

EUROSAI STRATEGIC GOALS 2011-2017

- The **EUROSAI Strategic Plan 2011-2017** was adopted at the VIII EUROSAI Congress 2011 in Lisbon, Portugal.

- Four Goal Teams have been introduced to implement the four strategic goals:
 - **Goal 1 „Capacity Building“** - Facilitate the development and the strengthening of institutional capacity of EUROSAI members”
 - **Goal 2 „Professional Standards“** - Promote and facilitate the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and contribute to their further development
 - **Goal 3 „Knowledge Sharing“** - Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners”
 - **Goal 4 „Governance“** - Manage EUROSAI in accordance with the principles of good governance and effective communication

Structure of the Goal Team 2

The **Professional Standards Team** or *Goal Team 2* (*GT 2*) has been created to implement strategic goal 2.

Chair:

SAI of Germany

Members:

SAIs of Austria, Belgium, Former Yugoslavian Republic of Macedonia, Georgia, Hungary, Latvia, Lithuania, Portugal, Romania, Russian Federation, Slovakia, Ukraine

Invited experts:

SAIs of Azerbaijan, Cyprus, Denmark, Estonia, Sweden

No task groups have been set up so far.

Goal Team 2 – inaugural meeting in Bonn in October 2011



Objectives of GT 2

- **to promote the implementation of the International Standards of Supreme Audit Institutions (ISSAI) and INTOSAI Guidance on Good Governance (INTOSAI GOV) as a relevant part of the capacity building process within the Organisation with due regard of the independence of each individual EUROSAI member to determine its own approach consistent with national legislation.**
- **to encourage provision of these standards and guidelines in all official EUROSAI languages** and, if feasible, in other national languages. It also promotes their use and discussions on further refining methodologies.
- **to ensure that the ISSAI and INTOSAI GOV remain up-to-date and relevant** by feeding back experiences to the INTOSAI PSC and its Sub-committees as well as to other standard-setting bodies within INTOSAI and its Regional Working Groups.

Tasks and responsibilities of GT 2

- 2.1 Raise awareness of the ISSAI and INTOSAI GOV:
 - Encourage high quality translation (Russian is only EUROSAI working language);
 - Publish articles/presentations/expert blogs;
 - Conduct awareness raising seminars.
- 2.2 Support EUROSAI members in implementing the ISSAI and INTOSAI GOV:
 - Identify needs in implementing ISSAI;
 - Organise seminars and workshops;
 - Promote the use of relevant professional materials.
- 2.3 Contribute to the further development of the ISSAI and INTOSAI GOV:
 - Providing information and feedback from EURSAI;
 - Taking an active role within the PSC.

Role of GT 2

- Implement strategies by:
 - breaking down activities into single tasks;
 - prioritising tasks and distributing them within the team;
 - identifying if EUROSAI funding is necessary.
- Report on achievements:
 - continuously to Goal Team 4;
 - annually to the Governing Board.
- Collect, prioritise and forward financial requests from individual SAIs or subgroups (Budget for 2012-2014: 16.800 EUR for each GT annually)

Implementation Strategy 2.1: *“Raise awareness of the ISSAI and INTOSAI GOV”*

Results already achieved:

2.1.1 Encourage high quality translation of ISSAI and INTOSAI GOV

- 50 ISSAI already translated / in the process of translation into Russian (contribution of the SAI of the Russian Federation)
- Contact with IFAC on translation of ISA into Russian
- Survey on translation into other national languages

2.1.2 Publish articles etc. in EUROSAI magazine and on website

- Article on kick-off of GT 2 in EUROSAI magazine
- Information on GT2 progress in EUROSAI Newsletters

2.1.3 Conduct awareness raising seminars

- Survey on obstacles / problems with ISSAI implementation
- Needs assessment for a second / follow-up awareness raising seminar

Implementation Strategy 2.1: *“Raise awareness of the ISSAI and INTOSAI GOV”*

Main expected results for the future:

2.1.1 Encourage high quality translation of ISSAI and INTOSAI GOV

- Further ISSAI translated into Russian (2012-2013, contribution of the SAI of the Russian Federation)
- Russian ISSAI published on EUROSAI website (2012-2013)

2.1.2 Publish articles etc. in EUROSAI magazine and on website

- ISSAI section / information on ISSAI on EUROSAI website
- ISSAI column / spotlight in EUROSAI magazine
- Discussion forum / expert forum on ISSAI (on EUROSAI website / collaboration platform?)

2.1.3 Conduct awareness raising seminars

- Based on the results of the needs assessment,
- model seminar developed
- host for seminar found/supported (organisation / funding)

Implementation Strategy 2.2.:

“Support EUROSAI members in implementing the ISSAI and INTOSAI GOV”

Results already achieved:

2.2.1 Identify needs of EUROSAI members

- Survey on implementation status/obstacles/need for support (GT 2 questionnaire distributed)
- Stocktaking of ISSAI implementation projects

2.2.2 Organise seminars and workshops

- There is a SAI which might host a seminar in 2013 or later.

Implementation Strategy 2.2.:

Support EUROSAI members in implementing the ISSAI and INTOSAI GOV"

Main expected results for the future:

2.2.1 Identify needs of EUROSAI members

- Overview on implementation status / obstacles / need for support
- Overview on ISSAI implementation projects

2.2.2 Organise seminars and workshops

- Based on the results of the needs assessment, topics for seminars determined
- Host supported (organisation / funding)
- Possibilities checked to provide ISSAI sessions in other GTs' seminars/if applicable, ISSAI sessions provided

2.2.3 Promote the use of relevant professional material

- "Relevant" professional material defined
- Overview on relevant material on EUROSAI website

Implementation Strategy 2.3: *“Contribute to the further development of the ISSAI and INTOSAI GOV”*

2.3.1 Encourage continued support for the INTOSAI PSC

Results already achieved:

- Liaison/contact with INTOSAI PSC, its sub-committees, ISSAI harmonisation project, INTOSAI CBC and IDI
- Invite EUROSAI members to contribute ideas, comments and success stories (in GT 2 questionnaire)

Main expected results for the future:

- Feedback to INTOSAI on implementation status / ideas /comments of EUROSAI members
- Ensure participation of EUROSAI members in the ISSAI due process

Report on the implementation of ISSAI within EUROSAI - Main results:

- For most SAIs the ISSAI levels 1, 2 and 3 and on level 4 the implementation guidelines on Financial, Performance and Compliance Audit are relevant
- Most SAIs apply the ISSAI, usually parts of the framework
- Most SAIs apply the ISSAI either as SAI standards or as guidelines supporting other standards
- Limited human resources are the main obstacles for applying the ISSAI, followed by financial reasons and language problems
- Support for the application of the ISSAI in SAIs is needed mostly with regard to ISSAI level 4, preferably in the form of seminars, cooperation or consulting with other SAIs and guidelines, handbooks or good practice examples
- There are several bilateral cooperation projects, mostly in the framework of technical assistance, bilateral agreements, twinning projects, and other cooperative activities.

**Thank you very
much for your
attention**