

Strategic Goal 1: Professional Cooperation

Overall SG1

Regular evaluation meetings	Czech Republic		
1.1. To promote audit-related cooperation by acting as a broker between members			
Project Group on Coordinated Audit on E-commerce Tor Document: Open Tor Document	Czech Republic and Germany	1) Joint Report 2) Methodology shared with other EUROSAI member states	IIIQ 2018
Complete the International coordinated audit on prevention and consequences elimination of floods	WGAFADC	Joint Report	IVQ 2019
Complete the International coordinated audit on prevention and consequences elimination of earthquakes	WGAFADC	Joint Report	IVQ 2019
Complete the International coordinated audit on waste management and utilization	WGAFADC	Joint Report	IVQ 2019
Kick-off meeting on the International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit)	WGAFADC	Common position on cooperation of SAIs	IIQ 2018

<p>Complete the International Coordinated Audit on the State of Compliance with the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (follow-up audit)</p>	<p>WGAFADC</p>	<p>Joint Report</p>	<p>IVQ 2020</p>
<p>Cooperative audit on Energy Efficiency of Public Sector Buildings</p> <p>Project Documents: Energy Efficiency of Public Sector Buildings (final report) at 2019-01-29</p>	<p>EUROSAI Working Group on Environmental Auditing</p> <p>Project Leader: National Audit Office of Estonia</p> <p>Project Co-leaders: State Audit Office of Latvia, National Audit Office of Lithuania</p> <p>Participating SAIs: Belgium (Flanders), Bulgaria, Hungary, Estonia, Latvia, Lithuania, Portugal, Slovakia</p>	<p>Joint Report</p>	<p>IVQ 2018</p>
<p>Cooperative audit on Air Quality</p> <p>Project Documents: Joint report on air quality at 2019-01-30</p>	<p>EUROSAI Working Group on Environmental Auditing</p> <p>Project leaders: Netherlands Court of Audit, Supreme Audit Office of Poland</p> <p>Participating SAIs: Albania, Bulgaria, Estonia, Georgia, Hungary, Israel, Kosovo, the Former Yugoslav Republic of Macedonia, Moldova, the Netherlands, Poland, Romania, Slovakia, Spain and Switzerland, European Court of Auditors</p>	<p>Joint Report</p>	<p>IVQ 2018</p>
<p>Cooperative audit on Marine Protected Areas</p> <p>Project Documents: Cooperative audit on the management of Mediterranean marine parks at 2019-07-25</p>	<p>EUROSAI Working Group on Environmental Auditing</p> <p>Project Leaders: Audit Office of the Republic of Cyprus, National Audit Office of Malta</p> <p>Participating SAIs: Albania, Cyprus, France, Greece, Malta, Portugal, Slovenia</p>	<p>Joint Report</p>	<p>IIIQ 2019</p>

Parallel audit on Data Protection (implemented as "minimal" parallel audit)	ITWG	Separate reports by participants; presentation of results	finalised
Disseminate guidelines to audit ethics/integrity and test guidelines in pilot audits	TFAE	Guidelines	IVQ 2020
Initiate/coordinate, conduct cooperative audits and communicate the results via different platforms.	TFMA	Cooperative audit	IVQ 2020
An increase in cooperative audits, 'cross-marketing' and joint audit-related initiatives, especially on audits of topics of common and current interest	Volunteers welcome	t.b.d. (increase in cooperative audits, a web forum/ a matchmaking forum)	IVQ 2020
The Project Group: Workforce 2030 - Challenges and Opportunities Tor Document: Open Tor Document	Israel	The final product of the international parallel audit - the concluding joint audit report - will be a guiding document and a working tool for all governments that wish to prepare for the future labour markets.	IQ 2021
To identify which audit areas (and particular topics) are the most relevant for conducting cooperative audits	TFMA	Topics for cooperative audits identified	IVQ 2020
To find out which countries are interested in conducting/leading cooperative audits on particular topics.	TFMA	List of SAIs interested in participating in cooperative audits on particular topics identified	IVQ 2020

<p>Publishing Audit Compendium “Municipalities owned companies”</p> <p>Project Documents: Audit Compendium "Municipality-owned companies" at 2020-07-10</p>	TFMA	Audit Compendium	IIQ 2020
<p>To create a possibility for TFMA member SAIs to learn about successful tools for auditing municipalities via sharing experience and good practice among TFMA members as well as communicating the information gathered via different platforms (seminars, meetings, newsletters, etc.)</p>	TFMA	Good practice and learned lessons exchanged, knowledge of TFMA members increased	IVQ 2020
<p>To initiate/coordinate and conduct cooperative activities (other than cooperative audits) in order to review or assess the situation on particular topics related to municipal activities (e.g. analysis reports, surveys, landscapes, etc.)</p>	TFMA	New initiatives identified	IVQ 2020
<p>1.2. To support the development of innovative audit approaches and methods making use of new technologies</p>			
<p>BIEP (Benchmarking Information Exchange Project)</p>	Czech Republic	BIEP EXTRANET offering ideas of topics to share data on and updating the information regularly.	IVQ 2020

<p>Project Group on Innovations in EUROSAI</p> <p>Tor Document: Open Tor Document</p> <p>Project Documents: First Newsletter December 2018 at 2019-01-21 Second Newsletter April 2019 at 2019-04-04 Third Newsletter August 2019 at 2019-08-21 Fourth Newsletter December 2019 at 2020-09-17 Fifth Newsletter May 2020 at 2020-09-17</p>	<p>Germany, France, Lithuania</p>	<p>Regular newsletter</p>	<p>IVQ 2018 (first newsletter)</p>
<p>Conduct seminars on topical issues for the members of the WG</p>	<p>WGAFADC</p>	<p>Seminar</p>	<p>IQ 2019</p>
<p>Implement initiatives to encourage the SAI's role in promoting integrity in the public sector and in including ethics as an element of the audit process</p>	<p>TFAE</p>	<p>TFAE working plan has been implemented</p>	<p>IVQ 2020</p>
<p>Identify the scope of data use in EUROSAI member states and find best practice models in the field of audit methodology and data analysis</p> <p>Tor Document: Open Tor Document</p> <p>Project Documents: Short article which summarises the results of the questionnaire at 2019-06-04</p>	<p>TFMA (SAIs Austria, Slovakia, North Macedonia)</p>	<p>Survey report, online tool for tailor made analysis</p>	<p>IIQ 2018</p>

<p>Analyze methodologies used in different EUROSAI member SAIs in audits of municipalities</p> <p>Project Documents: The Overview of methodologies used in local government auditing at 2019-06-04</p>	TFMA (SAIs Croatia, Latvia and Romania)	Identified areas where the recommendations and guidelines on municipality audit could be useful	IVQ 2018
<p>New 'state of art approaches' - eg. data analysis</p>	Volunteers welcome	t.b.d.	
<p>Project Group on Reactive and rapid audit reporting: using facts-only reports to assist public accountability</p> <p>Tor Document: Open Tor Document</p> <p>Project Documents: Seminar output at 2019-03-05</p>	UK (lead, incl. Audit Scotland, Northern Ireland Audit Office, Wales Audit Office); Austria, Czech Republic, Denmark, European Court of Auditors, France, Latvia, Malta, Norway, Slovak Republic, Sweden, The Netherlands, Turkey	Workshop; output to be published	IQ 2019
<p>To gather and systemize information about municipalities' own revenues in each country via conducting a survey.</p> <p>Project Documents: Financing sources of municipalities at 2020-07-30</p>	TFMA	Results of the survey	VIQ 2019
<p>To update the database about the main municipal data/expenses annually.</p>	TFMA	Database about the main municipal data updated	IVQ 2020
<p>To gather and systemize information about audit sample selecting practice at local government level (finding best practice models via conducting survey).</p>	TFMA	Data collection and analysis. Summary of analysis.	IIIQ 2020

Analysis of administrative supervision of municipalities (comparing models, identifying strengths, weaknesses, etc.)	TFMA	Questionnaire and research completed	IVQ 2020
Collecting and systematizing data on the manner/methods of monitoring implementation of recommendations given in the audit reports for the local self-government units (in order to find best practice by conducting a survey/questionnaire)	TFMA	Data collected and systemized	IVQ 2020

1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners

EUROSAI Database on audits	Czech Republic	The Supreme Audit Office of the Czech Republic administers the EUROSAI database of audits. It regularly validates audits entered into the database and updates it on behalf of the SAO and other SAIs. The SAO promotes the database and encourages EUROSAI members to add audits into the database to further improve the exchange of information between EUROSAI members.	IVQ 2020
EUROSAI Database on products	Czech Republic	Database updated regularly and search filters improved.	IVQ 2020
EUROSAI Database on surveys	Portugal	Database updated regularly and working on improvements	IVQ 2020
Managing of Training	Czech Republic	Information on training activities updated regularly, supporting the organisers of training events	IVQ 2020
Further develop and promote the IDI/KSC communication and e-learning platform - SG1	Portugal & Spain (technical support), Czech Republic (marketing)	Platform is used by EUROSAI WG/TF and members	IIQ 2020

Hackathon	Czech Republic (France, Netherlands)	Organisation of an international hackathon	IIQ 2020
Exchange of experience with AFROSAI e.g. on SDGs (Knowledge sharing event)	Portugal	Knowledge sharing event has taken place	IIQ 2019
Project Group to establish a steering committee for the IV Young EUROSAI (YES) conference Tor Document: Open Tor Document	UK	Conference has taken place	IIIQ 2019
Create of electronic information edition of the WG	WGAFADC	Electronic information edition	t.b.d.
Update the sub-portal of the EUROSAI WG on the web portal of the Accounting Chamber of Ukraine	WGAFADC	Update of sub-portal	IVQ 2018
The CUBE	ITWG, SAI Poland	Several reports have been shared in the CUBE recently: https://eurosai-it.org/news/newsletter/1-2020/secre-and-external-news/new-reports-in-the-cube Also in CUBE, layout of keywords' groups were changed to better depict patterns, which stand behind audit findings.	IVQ 2020
Continue to raise awareness on the importance of ethics as a pillar of SAIs, e.g. by publishing articles/papers on ethics related issues	TFAE	Articles and papers have been published	IVQ 2020
Monitor and update the list of SAIs' ethical frameworks and practices and also their ethics' related audit initiatives	TFAE	Survey and analysis is updated	IVQ 2020

Follow/support work of IDI, other regional organisations, OECD and other partners as concerns ethics related issues	TFAE	Participation in each other's initiatives is undertaken	IVQ 2020
<p>Organize seminars on relevant topics on municipality audit and annual meetings of TFMA member SAIs once a year</p> <p>Project Documents: The 1st Seminar on Municipality Audit and 1st Annual meeting of the TFMA Members at 2019-04-19 1st EUROSAI TFMA ANNUAL MEETING_Minutes at 2019-04-19 The 2nd Seminar on Municipality Audit at 2019-04-19 2nd EUROSAI TFMA ANNUAL MEETING at 2019-04-19 Minutes of the kick-off meeting at 2019-06-04 EUROSAI TFMA_3rd meeting_Summary report_2019 at 2019-12-19 Minutes of the 3rd Annual Meeting of EUROSAI TFMA at 2019-12-19 4th Annual Meeting minutes_TFMA at 2021-02-02 4th Annual Meeting Programme_TFMA at 2021-02-02</p>	TFMA	Seminars on Municipality Audit, Annual meetings	IVQ 2020
Organize expert meetings on the basis of members' needs on municipaly audit	TFMA	Expert meetings	IVQ 2020
Create and manage the EUROSAI TFMA website	TFMA (Secretariat)	The website	IVQ 2020
Create and manage EUROSAI TFMA social platforms	TFMA (Secretariat)	Facebook and LinkedIn accounts	IVQ 2020

<p>Publish an annual TFMA newsletter</p> <p>Project Documents: TFMA News April 2017-June 2018 No 1 at 2019-04-19 TFMA News April 2018 – June 2019 No 2 at 2019-07-11 TFMA News April 2019 - June 2020 No 3 at 2020-08-18</p>	TFMA (Secretariat)	Annual newsletters	IVQ 2020
<p>Facilitate communication between EUROSAI TFMA, EURORAI and NORPIA</p>	TFMA	Sharing of knowledge and experience	IVQ 2020
<p>Prepare an overview about municipal external audit system in each country of TFMA members</p> <p>Project Documents: OVERVIEW OF EXTERNALAUDIT SYSTEMS IN LOCAL GOVERNMENT at 2019-04-19</p>	TFMA	The overview of external municipal audit models in TFMA countries	IIQ 2019
<p>Carry out an analysis of existing external audit systems</p> <p>Project Documents: External Audit System Analysis_TFMA at 2020-07-10</p>	TFMA	Comparative study	IQ 2020
<p>Promotion of IT platforms to share knowledge, allow cooperative work, encourage informal networking and hold virtual meetings</p>	Volunteers welcome	t.b.d.	IVQ 2020

<p>Project Group on Follow-up of implementation of audit recommendations</p> <p>Tor Document: Open Tor Document</p> <p>Project Documents: Seminar output at 2019-03-18 Best Practices Guide at 2021-04-07</p>	<p>Belgium (lead); other participants to be identified</p>	<p>Best practice guide</p>	<p>IIQ 2020</p>
<p>Project Group on Quality management</p> <p>Project Documents: Summary Booklet on Quality Management at 2021-04-07</p>	<p>State Audit Office of Hungary (lead), SAI of Malta, further SAIs are welcome to join</p>	<p>Following the completion of the surveys, four booklets, in the topics of governance, audit matters, human resources and communication.</p>	<p>IIQ 2020</p>
<p>To present/publish summaries on research made via different platforms.</p>	<p>TFMA</p>	<p>Results of research published.</p>	<p>IIQ 2020</p>