

Strategic Goal 2: Institutional Capacity Development

Overall SG2

<p>EUROSAI members capacity development needs analysis</p> <p>Activities: Methodology Meeting for the members of the EUROSAI region was hosted by the Supreme Audit Office of Poland (NIK) in Warsaw on 16-17 October 2018. The Meeting focused on three thematic areas, namely: at 2019-02-20 00:00:00</p>	<p>Poland</p>	<p>Identification of capacity development needs of European SAIs and public auditing in Europe</p>	<p>IVQ 2021</p>
<h3>2.1. To facilitate and support needs-driven institutional capacity development initiatives</h3>			
<p>Enhanced capacity for peer-to-peer support</p> <p>Project Documents: Unnamed Document at 2019-04-09 Minutes from the EUROSAI Peer-to-Peer Capacity Building workshop in the Hague 12-14 feb 2019 at 2019-05-03</p>	<p>Sweden</p>	<p>Enhanced capacity to provide peer-to-peer support and an improved network among providers of long term peer-to-peer support to enable knowledge sharing</p>	<p>IVQ 2018</p>
<p>E-course in Performance Auditing (PA)</p>	<p>EUROSAI Secretariat as coordinator of the project. ECA as provider of the course.</p>	<p>The first (pilot) e-course was successfully launched in April 2019 – thanks to the collaboration via in-kind contributions among EUROSAI, ECA and IDI (107 participants from 22 SAIs).</p> <p>- Following the launch in January 2020 of ECA's open learning platform ECAdeemy, the plans for future editions in the framework of the project have been cancelled as the e-course on performance audit is now being publicly offered through ECA's new platform.</p>	<p>IIQ 2019-and forward</p>

EUROSAI internship and secondment programme	Poland	Enhanced EUROSAI capacity to provide professional development of European auditors	IVQ 2021
Massive Open Online Course (MOOC) on Auditing Water Issues	EUROSAI Working Group on Environmental Auditing (WGEA)	Provision of introductory knowledge necessary for auditing water issues and presents experience of SAIs on https://sisu.ut.ee/water/	Finalised, MOOC-courses are ongoing
Continue to raise awareness on the importance of ethics as a pillar of SAIs	TFAE	<ol style="list-style-type: none"> 1) Training model finalised and tested; 2) Materials for raising awareness prepared; 3) Guidelines on how to implement ISSAI 30 disseminated and translated 	IVQ 2020
Support European SAIs in implementing ethics control systems	TFAE	<ol style="list-style-type: none"> 1) Provision of coaching services; 2) Guidance and control and evaluation tools completed; 3) Ethics self-assessment promoted; 4) Instruments and guidelines reviewed in terms of their consistency with the ethics management principles 	IVQ 2020
Monitor SAIs' ethical frameworks and practices as a tool for improvement	TFAE	<ol style="list-style-type: none"> 1) List of SAIs' ethics frameworks and practices updated; 2) EUROSAI self-assessment on implementation of ISSAI 30 	IVQ 2019
Follow/support work of IDI, other regional organisations, OECD and other partners in the area of ethics and integrity	TFAE	Liaison and support other partners' work	IVQ 2020

Disseminate guidelines to audit ethics/integrity	TFAE	Provision of assistance to SAIs in implementing guidelines and liaison and support other partners' work	IVQ 2020
Professional Training: 1. The CUBE's Workshop 2. The IT Audit Active Manual Workshop 3. The ITSA/ITASA Workshop	ITWG, SAI Poland, SAI Switzerland	CUBE and Active IT Audit Manual (AITAM) workshop was carried out in October 2019 in Bratislava, Slovakia with participation of 13 ITWG member states. Meeting on IT(A)SA was carried out in March 2020. CUBE and AITAM workshop also held in February 2021.	IVQ 2020
Sharing knowledge and best practices via the CUBE - Control Space for e-Government Audit project	ITWG, SAI Poland	Maintenance and development of the CUBE database: http://egov.nik.gov.pl/g/egov/sum/ . Several reports have been recently added to the database. Layout of keywords' groups have been changed to better depict patterns, which stand behind audit findings.	IVQ 2020
The accumulation of SAIs' knowledge on the issues of prevention and consequences elimination of disasters, standardization of the terminology used in conducting audits	WGAFADC	1) Updated Glossary of Disaster-Related Terms; 2) Updated knowledge base on the prevention and consequences elimination of disasters	IVQ 2020
Joint EUROSAI-ECIIA (European Confederation of Institutes of Internal Auditing) Project Group on Integrated Reporting Tor Document: Open Tor Document Project Documents: ToR Project Group on Integrated Reporting at 2019-05-10	Netherlands	The project was approved in February 2019 with the aim of enhancing knowledge on Non-financial and Integrated Reporting and its potential benefits to EUROSAI and ECIIA members.	IIQ 2021

2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations

Project Group on the role of SAIs in spreading Integrity Culture	Hungary/TFAE	Established bilateral or multilateral cooperation to learn about integrity solutions of partner SAIs	IVQ 2018
Project Group on social utilisation and transparency of public sector audits	Hungary	Possibilities for improvement of implementations of ISSAI 12 and 20 as well as use of SAIs' activities identified	IVQ 2018
IT Self-assessment (ITSA)	ITWG, SAI Switzerland	<p>16 EUROSAI members have conducted the IT Self-assessment (ITSA) and the IT Audit Self-assessment (ITASA) and 14 members had performed an IntoSAINT assessment.</p> <p>- Since June 2017, three ITSAs workshops were carried out: at ECA (November 2017) at the SAI Macedonia (October 2018) and SAI Serbia (May 2019). The subgroup's yearly meetings in early March in 2018, 2019 and 2020 were used to update the planning of future ITSAs, update the pool of moderators, share experience and discuss various topics/issues.</p> <p>Last physical meeting on IT(A)SA was carried out in March 2020.</p>	IVQ 2020
Rollout of ITSAs and ITASAs into other regions	ITWG, SAI Switzerland	<p>In 2019, the subgroup decided to start collaboration with AFROSAI-E with the intent of sharing resources, knowledge, comparing experience and standardizing practices in the framework of self-assessments (ITSA and ITASA). The first practical exchange was initiated with the ITASA conducted in Turkey in Nov. 2019.</p> <p>Due to pandemic situation, recently, activities have been on hold.</p>	IVQ 2020

IT Audit Self-Assessment (ITASA)	ITWG, SAI Switzerland	<p>Between 2017 – 2020, a total of 4 ITSA exercises (in ECA, SAIs of North Macedonia, Serbia and Georgia) and 8 ITASA exercises (in ECA, SAIs of France, Turkey, the Netherlands, North Macedonia, Austria, Denmark and Georgia) were carried out. The subgroup’s yearly meetings in early March in 2018, 2019 and 2020 were used to update the planning of future ITSAs, update the pool of moderators, share experience and discuss various topics/issues.</p> <p>Last physical meeting on IT(A)SA was carried out in March 2020.</p>	IVQ 2020
Establish links and initiatives with INTOSAI Subcommittee on peer reviews	Volunteers welcome	t.b.d.	IVQ 2020
Develop implementation plan for SAI PMF	Volunteers welcome	Increased number of SAI PMF conducted in the region	IIQ 2019
2.3. To promote and facilitate the implementation of INTOSAI’s Framework of Professional Pronouncements (IFPP) and contribute to its future development			
<p>Communication about the development of INTOSAI Professional Pronouncements</p> <p>Project Documents: ToR Project on Virtual Community at 2019-04-09 Article: What is FIPP and what is its role? at 2019-07-18</p>	Sweden	Increased knowledge of the INTOSAI Framework for Professional Pronouncement (IFPP) and strengthened ability among EUROSAI members to apply and implement IFPP	IIQ 2021
Translation of INTOSAI Professional Pronouncements into Russian	SAI Sweden and SAI Russia (as a provider of translation). EUROSAI secretariat (as web-coordinator)	The Professional Pronouncements translated into Russian	Ongoing

Support IT related Standards and Guidelines	ITWG Chair	<p>INTOSAI IT related standards and guidance are developed by the INTOSAI Working Group on IT Audit (WGITA). The ITWG members were active in providing feedback to draft WGITA GUIDs during 2017-2020; the ITWG Secretariat provided support through disseminating related information.</p> <p>The integration of the ISSAIs into the new framework of INTOSAI professional pronouncements (IFPP) in 2016 had a direct impact on the references contained in the IT(A)SA documents. SAI Switzerland has updated the documentation accordingly during 2017-2020.</p> <p>In 2020, EUROSAI ITWG and INTOSAI WGITA Secretariats agreed to collaborate on the update of IDI-WGITA IT Audit Handbook and exchanged views. Virtual meetings were held with the attendance of interested ITWG members in September and November 2020 to discuss the Handbook revision process in cooperation with U.S. GAO (project leader in WGITA).</p>	IVQ 2020
Raising awareness of the SAIs about the use and implementation of ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”	WGAFADC	Seminars on the most topical issues of the practice of implementation of ISSAI 5500-5599 “Guidelines for auditing disaster-related aid”	IVQ 2020
2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors			
Promotion of SDGs audit in Europe	Poland	Increased involvement of EUROSAI in SDGs implementation	to agree with SG1

The follow-up of Sustainable Development Goals, in particular Goal 11 "Make cities inclusive, safe, resilient and sustainable"	WGAFADC	1) Development of indicators for the follow-up of the SDGs in the area of prevention and consequences elimination of disasters; 2) Report on EUROSAT members' efforts aimed at implementing the 2030 Agenda in the field of the WG's activities	IVQ 2020
Conducting the international audit on the implementation of the UN 2030 Agenda within the scope of the WG's activities	WGAFADC	International audits and joint initiatives on the implementation of the 2030 Agenda	IVQ 2020
2.5. To voice EUROSAT members' common institutional interests within the wider INTOSAT community			
EUROSAT interaction and feedback towards main INTOSAT bodies (INTOSAT Secretariat, Congress, GB, IDI etc)	EUROSAT Presidency and Secretariat (Spain) and EUROSAT leaders (on topical issues)	EUROSAT has an impact on INTOSAT global initiatives	IVQ 2021
EUROSAT liaison with INTOSAT Committees -PSC, KSC, CBC- and WG/TF	SG1 & SG2 co-leaders, Sweden (PSC), WG/TF and EUROSAT Presidency and Secretariat when needed	EUROSAT has an impact on INTOSAT global initiatives.	IIQ 2021