

## Strategic Goal 1: Professional Cooperation

### Overall SG1

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
Regular evaluation meetings	Czech Republic		

### 1.1. To promote audit-related cooperation by acting as a broker between members

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
Project Group on Coordinated Audit on E-commerce  <b>Tor Document:</b> <a href="#">Open Tor Document</a>	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><b>Project Documents:</b>  <a href="#">Energy Efficiency of Public Sector Buildings (final report)</a> 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><b>Project Documents:</b>  <a href="#">Joint report on air quality</a> 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><b>Project Documents:</b>  <a href="#">Cooperative audit on the management of Mediterranean marine parks</a> 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  <b>Tor Document:</b> <a href="#">Open Tor Document</a>	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><b>Project Documents:</b>  <a href="#">Audit Compendium "Municipality-owned companies"</a> 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

1.2. To support the development of innovative audit approaches and methods making use of new technologies

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
BIEP (Benchmarking Information Exchange Project)	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><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b>  <a href="#">First Newsletter December 2018</a> at 2019-01-21  <a href="#">Second Newsletter April 2019</a> at 2019-04-04  <a href="#">Third Newsletter August 2019</a> at 2019-08-21  <a href="#">Fourth Newsletter December 2019</a> at 2020-09-17  <a href="#">Fifth Newsletter May 2020</a> 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><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b>  <a href="#">Short article which summarises the results of the questionnaire</a> 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><b>Project Documents:</b>  <a href="#">The Overview of methodologies used in local government auditing</a> at 2019-06-04</p>	<p>TFMA (SAIs Croatia, Latvia and Romania)</p>	<p>Identified areas where the recommendations and guidelines on municipality audit could be useful</p>	<p>IVQ 2018</p>
<p>New 'state of art approaches' - eg. data analysis</p>	<p>Volunteers welcome</p>	<p>t.b.d.</p>	
<p>Project Group on Reactive and rapid audit reporting: using facts-only reports to assist public accountability</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b>  <a href="#">Seminar output</a> at 2019-03-05</p>	<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</p>	<p>Workshop; output to be published</p>	<p>IQ 2019</p>
<p>To gather and systemize information about municipalities' own revenues in each country via conducting a survey.</p> <p><b>Project Documents:</b>  <a href="#">Financing sources of municipalities</a> at 2020-07-30</p>	<p>TFMA</p>	<p>Results of the survey</p>	<p>VIQ 2019</p>
<p>To update the database about the main municipal data/expenses annually.</p>	<p>TFMA</p>	<p>Database about the main municipal data updated</p>	<p>IVQ 2020</p>



<p>To gather and systemize information about audit sample selecting practice at local government level (finding best practice models via conducting survey).</p> <p><b>Project Documents:</b>  <a href="#">Audit Sample Selecting Practice at Local Government Level Report</a> at 2021-04-30</p>	TFMA	Data collection and analysis. Summary of analysis.	IIIQ 2020
<p>Analysis of administrative supervision of municipalities (comparing models, identifying strengths, weaknesses, etc.)</p> <p><b>Project Documents:</b>  <a href="#">Analysis of Administrative Supervision of Municipalities</a> at 2021-04-30</p>	TFMA	Questionnaire and research completed	IVQ 2020
<p>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)</p>	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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
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  <b>Tor Document:</b> <a href="#">Open Tor Document</a>	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	<p>Several reports have been shared in the CUBE recently: <a href="https://eurosai-it.org/news/newsletter/1-2020/secre-and-external-news/new-reports-in-the-cube">https://eurosai-it.org/news/newsletter/1-2020/secre-and-external-news/new-reports-in-the-cube</a></p> <p>Also in CUBE, layout of keywords' groups were changed to better depict patterns, which stand behind audit findings.</p>	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><b>Project Documents:</b>  <a href="#">The 1st Seminar on Municipality Audit and 1st Annual meeting of the TFMA Members</a> at 2019-04-19  <a href="#">1st EUROSAI TFMA ANNUAL MEETING_Minutes</a> at 2019-04-19  <a href="#">The 2nd Seminar on Municipality Audit</a> at 2019-04-19  <a href="#">2nd EUROSAI TFMA ANNUAL MEETING</a> at 2019-04-19  <a href="#">Minutes of the kick-off meeting</a> at 2019-06-04  <a href="#">EUROSAI TFMA_3rd meeting_Summary report_2019</a> at 2019-12-19  <a href="#">Minutes of the 3rd Annual Meeting of EUROSAI TFMA</a> at 2019-12-19  <a href="#">4th Annual Meeting minutes_TFMA</a> at 2021-02-02  <a href="#">4th Annual Meeting Programme_TFMA</a> at 2021-02-02</p>	TFMA	<p>Seminars on Municipality Audit,</p> <p>Annual meetings</p>	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
Publish an annual TFMA newsletter  <b>Project Documents:</b> <a href="#">TFMA News April 2017-June 2018 No 1</a> at 2019-04-19 <a href="#">TFMA News April 2018 – June 2019 No 2</a> at 2019-07-11 <a href="#">TFMA News April 2019 - June 2020 No 3</a> at 2020-08-18	TFMA (Secretariat)	Annual newsletters	IVQ 2020
Facilitate communication between EUROSAI TFMA, EURORAI and NORPIA	TFMA	Sharing of knowledge and experience	IVQ 2020
Prepare an overview about municipal external audit system in each country of TFMA members  <b>Project Documents:</b> <a href="#">OVERVIEW OF EXTERNALAUDIT SYSTEMS IN LOCAL GOVERNMENT</a> at 2019-04-19	TFMA	The overview of external municipal audit models in TFMA countries	IIQ 2019
Carry out an analysis of existing external audit systems  <b>Project Documents:</b> <a href="#">External Audit System Analysis_TFMA</a> at 2020-07-10	TFMA	Comparative study	IQ 2020

<p>Promotion of IT platforms to share knowledge, allow cooperative work, encourage informal networking and hold virtual meetings</p>	<p>Volunteers welcome</p>	<p>t.b.d.</p>	<p>IVQ 2020</p>
<p>Project Group on Follow-up of implementation of audit recommendations</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b>  <a href="#">Seminar output</a> at 2019-03-18  <a href="#">Best Practices Guide</a> 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><b>Project Documents:</b>  <a href="#">Summary Booklet on Quality Management</a> 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>

## Strategic Goal 2: Institutional Capacity Development

### Overall SG2

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
EUROSAI members capacity development needs analysis  <b>Activities:</b> 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	Poland	Identification of capacity development needs of European SAIs and public auditing in Europe	IVQ 2021

### 2.1. To facilitate and support needs-driven institutional capacity development initiatives

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
Enhanced capacity for peer-to-peer support  <b>Project Documents:</b> <a href="#">Unnamed Document</a> at 2019-04-09 <a href="#">Minutes from the EUROSAI Peer-to-Peer Capacity Building workshop in the Hague 12-14 feb 2019</a> at 2019-05-03	Sweden	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	IVQ 2018



E-course in Performance Auditing (PA)	EUROSAI Secretariat as coordinator of the project. ECA as provider of the course.	<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 ECAcademy, 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>	IIQ 2019-and forward
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 <a href="https://sisu.ut.ee/water/">https://sisu.ut.ee/water/</a>	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"> <li>1) Training model finalised and tested;</li> <li>2) Materials for raising awareness prepared;</li> <li>3) Guidelines on how to implement ISSAI 30 disseminated and translated</li> </ol>	IVQ 2020

Support European SAIs in implementing ethics control systems	TFAE	<p>1) Provision of coaching services;</p> <p>2) Guidance and control and evaluation tools completed;</p> <p>3) Ethics self-assessment promoted;</p> <p>4) Instruments and guidelines reviewed in terms of their consistency with the ethics management principles</p>	IVQ 2020
Monitor SAIs' ethical frameworks and practices as a tool for improvement	TFAE	<p>1) List of SAIs' ethics frameworks and practices updated;</p> <p>2) EUROSAI self-assessment on implementation of ISSAI 30</p>	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
<p>Professional Training:</p> <p>1. The CUBE's Workshop</p> <p>2. The IT Audit Active Manual Workshop</p> <p>3. The ITSA/ITASA Workshop</p>	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: <a href="http://egov.nik.gov.pl/g/egov/sum/">http://egov.nik.gov.pl/g/egov/sum/</a> . 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  <b>Tor Document:</b> <a href="#">Open Tor Document</a>  <b>Project Documents:</b> <a href="#">ToR Project Group on Integrated Reporting</a> 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 (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>Communication about the development of INTOSAI Professional Pronouncements</p> <p><b>Project Documents:</b>  <a href="#">ToR Project on Virtual Community</a> at 2019-04-09  <a href="#">Article: What is FIPP and what is it role?</a> 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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline

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 EUROSAI 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 EUROSAI members' common institutional interests within the wider INTOSAI community

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
EUROSAI interaction and feedback towards main INTOSAI bodies (INTOSAI Secretariat, Congress, GB, IDI etc)	EUROSAI Presidency and Secretariat (Spain) and EUROSAI leaders (on topical issues)	EUROSAI has an impact on INTOSAI global initiatives	IVQ 2021
EUROSAI liason with INTOSAI Committees -PSC, KSC, CBC- and WG/TF	SG1 & SG2 co-leaders, Sweden (PSC), WG/TF and EUROSAI Presidency and Secretariat when needed	EUROSAI has an impact on INTOSAI global initiatives.	IIQ 2021

## Overall Governance and Culture

To review, revise and where necessary draft the main EUROSAT Regulations to reflect the enhancements of the governance, structure and modus operandi of EUROSAT foreseen in the ESP 2017-2023

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>Project Group on “Drafting General Procedures and Other Related Documents in Accordance with the New Governance Framework”</p> <p><b>Tor Document:</b> <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b> <a href="#">GENERAL PROCEDURES</a> at 2018-12-21</p>	<p>EUROSAT President (Turkey) as leader and SATs of Czech Republic, Poland, Germany, Sweden, Spain, Portugal as participants</p>	<p>1. Preparation of the General Procedures for the Implementation of ESP (replacing the current General Procedures for EUROSAT Goal Teams; EUROSAT Planning, Monitoring and Reporting Requirements; and EUROSAT Communication Framework)</p> <p>2. Annexes of General Procedures such as Terms of Reference</p> <p>3. Any other documents deemed necessary</p>	<p>IIQ 2020</p>
<p>Project Group on “EUROSAT Regulations”</p> <p><b>Tor Document:</b> <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b> <a href="#">EUROSAT Financial Rules</a> at 2018-12-21</p>	<p>EUROSAT Secretariat (Spain) as the leader and Austria, Czech Republic, Finland, Portugal, EUROSAT President (Turkey) as participants</p>	<p>The PG aims to review and modify the following main EUROSAT Regulation;</p> <p>1. EUROSAT Statutes.</p> <p>2. EUROSAT Standard Procedures.</p> <p>3. EUROSAT Financial Rules.</p>	<p>IIQ 2020</p>

To contribute to the realisation of an effective, efficient and flexible organisational structure by promoting a culture of openness and debate and to facilitate the effective contribution of all GB members

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline



<p>Project on Creation of an enabling environment within GB to focus more on the strategic issues and facilitate the decision-making mechanism via regular and off-site meetings</p> <p><b>Project Documents:</b>  <a href="#">Governing as a team - key principles and good practices</a> at 2018-12-21  <a href="#">Brainstorming Methodology_ Off site</a> at 2018-12-21</p> <p><b>Activities:</b>  EUROSAI Governing Board Members Hold an “Off-site” Meeting in Istanbul at 2018-12-21 00:00:00</p>	<p>CT members, EUROSAI Secretariat (Spain) and Guests</p>	<p>1) Discussion paper and surveys distributed during the GBs to foster discussions on strategic and emerging issues.</p> <p>2) Organization of the Coordination Team meetings at presidential level in person before GBs to allow the agenda of the GB meetings to focus on strategic and substantial issues.</p> <p>3) Circulating of surveys following the GB to gather feedback and for the constant improvement of GB meetings (and Congress).</p> <p>4) Organisation of Off-site meetings of EUROSAI GB Members when deemed necessary; otherwise conduct Videoconferences at presidential level</p> <p>5) Drafting a "Good Practice" or any key principle document based on the main results of the discussions.</p>	<p>IIQ 2020</p>
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Taking into account the diversity of the region, to foster the inclusiveness of EUROSAI through reaching out to all members

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>Project on aiming at encouraging active membership and more participatory environment</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p> <p><b>Project Documents:</b>  <a href="#">Survey on ESP 2017-2023</a> at 2021-04-07  <a href="#">Survey Analysis Report</a> at 2021-04-07</p>	<p>EUROSAI President (Turkey) as leader and volunteer SAIs</p>	<p>1) Initiatives, questionnaires prepared, an assessment report drafted to reveal the barriers/challenges and propose the necessary actions for GB</p> <p>2) Increased member participation and extension of the value of EUROSAI's activities among its members and other stakeholders through enhanced communications</p>	<p>IIQ 2019</p>

To coordinate and monitor on a regular basis the execution of the EUROSAI Operational Plan

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline



<ul style="list-style-type: none"> <li>• Regular monitoring and reviewing of the EUROSAI Operational Plan</li> <li>• Functioning of a more simplified and effective reporting system which highlights the fundamental strategic issues and respective possible actions to be addressed.</li> </ul> <p>Project on “Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging Members’ Participation”</p>	<p>CT members,EUROSAI Secretariat (Spain) and Guests</p>	<ol style="list-style-type: none"> <li>1) Progress on the implementation of the Strategic Plan is followed closely.</li> <li>2) Overlap between different implementing bodies is minimised and synergies are maximised.</li> <li>3) EUROSAI is able to respond more quickly, effectively and with agility to new developments.</li> </ol>	<p>IIQ 2020</p>
<p>Project Group on Reaching out to all EUROSAI Members: Visualisation of the EUROSAI Operational Plan and Encouraging Members’ Participation</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p>	<p>Turkish Court of Accounts (SAI of Turkey) as the leader and EUROSAI Secretariat, and any other interested SAIs as participants</p>	<ol style="list-style-type: none"> <li>1) Creation of a platform where EUROSAI’s key players (portfolio holders, PG leaders, among others) publicize the results of their work.</li> <li>2) Increased transparency within EUROSAI, more visibility of the results of EUROSAI activities and more facilities for SAIs to identify potential projects to join.</li> <li>3) More opportunity to all members to share their works, feedbacks and impressions regarding the EUROSAI events and activities.</li> </ol>	<p>IIQ 2020</p>

## Communication

### European SAIs recognize EUROSAI as a promoter of their interests and support in their work

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>RE-DEVELOPMENT OF EUROSAI COMMUNICATION FRAMEWORK</p> <p>* introducing more detailed communication .....:</p> <ul style="list-style-type: none"> <li>- policies</li> <li>- forms and tools (social media, newsletters...)</li> <li>- frequency</li> <li>- responsibilities (among key players, of WG, concerning EUROSAI events etc.) (use of EUROSAI logo, provision of information)</li> </ul> <p><b>Activities:</b> EUROSAI works towards enhancing its communication at 2019-02-22 00:00:00</p>	Latvia	Restructured EUROSAI COMMUNICATION FRAMEWORK in place according to the new communication developments, including relevant details on the policies of different forms and tools, frequency needs, responsibilities.	IVQ 2019
<p>INNOVATIONS IN EUROSAI's COMMUNICATION to ENHANCE VISIBILITY &amp; ACCESSIBILITY OF EUROSAI</p> <p>* analysis of members' needs and goals for target audiences</p> <p>* introduction of new initiatives (social networks as an option)</p>	Latvia	Higher awareness and/or wider accessibility of EUROSAI and its products through enhanced communication with its members and external target audiences.	IIQ 2019

## Relations with non-SAI Stakeholders

Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
In dialogue with non-SAI stakeholders explaining the tasks of SAIs, EUROSAI and building a mutual beneficial working relation	Netherlands	A greater understanding of and for SAIs and SAI's work in the non-SAI world	IIQ 2020

1.2. To support the development of innovative audit approaches and methods making use of new technologies

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
In cooperation with other GB members, in particular portfolioholder Forward thinking and Emerging issues, identify organisations and relevant non SAI stakeholders that can support SAIs in innovative audit approaches	Netherlands, Finland, other GB members	Information provided to EUROSAI GB and members on relevant organisations, including list and recommendations on how to proceed	IIQ 2020

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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
To identify relevant strategic themes for EUROSAI as an organisation and EUROSAI members for possible cooperation with non-SAI stakeholders	Netherlands, other EUROSAI members (especially TF and WG chairs)	Strategic themes proposal to the GB, followed by GB decision	IQ 2018
Engage with stakeholders to build a relationship of mutual benefit, for example through at least one EUROSAI wide activity with non-SAI stakeholders	Netherlands, other EUROSAI members	one EUROSAI wide exchange activity with non-SAI stakeholders	IIQ 2020

Provide an agile framework for EUROSAI stakeholdermanagement and apply it	Netherlands, (EUROSAI Secretariat Spain)	practical framework for stakeholder management	IIQ 2020
Within that framework the portfolioholder will act as broker between EUROSAI, member SAIs and non-SAI stakeholders	Netherlands, EUROSAI President (Turkey), EUROSAI Secretariat (Spain), GB members, SG co-leaders, TF and WG chairs	number of engagements for EUROSAI actors set up	IIQ 2020
The framework for EUROSAI stakeholdermanagement will provide EUROSAI members with relevant organisations that can assist in institutional capacity building (adding to objective 2.1)	Netherlands	dedicated section of the practical framework for stakeholder management	IIQ 2020

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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
Make use of experiences of non-SAI organisations	Netherlands, other EUROSAI members	regular information sharing on useful evaluations and tools	IIQ 2020

## 2.4. To follow and contribute to the development of INTOSAI initiatives and products for the professionalization of auditors

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
To facilitate a dialogue with various non-SAI stakeholders on the development of the professional standards, aimed at gathering information on relevant issues and promotion of EUROSAI	Netherlands, other EUROSAI members	setting up meetings and providing feedback to the SG co-leaders, GB and members	IIQ 2020

## Promoting and positioning EUROSAI in the non-SAI world as a professional agile SAI network organisation

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline

<p>In collaboration with possible non-SAI stakeholders being an advocate for SAIs needs and development on key issues, such as independence and integrity</p>	<p>Netherlands, EUROSAT President (Turkey), EUROSAT Secretariat (Spain)</p>	<p>need-driven identification of possible non-SAI stakeholders to assist SAIs in their development</p>	<p>IIQ 2020</p>
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## Relations with INTOSAI Regional Organisations

### 1.3. To facilitate the sharing of knowledge and experience within EUROSAI and with external stakeholders and partners (INTOSAI Regional Organizations)

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>Support the Governing Board in promoting an enhanced cooperation with the INTOSAI Regions (ASOSAI, OLACEFS, ARABOSAI, AFROSAI and others when relevant), by formulating proposals in line, mostly, with the strategic goal 1 of the EUROSAI Strategic Plan 2017-2023.</p> <p><b>Project Documents:</b>  <a href="#">Portfolio Description</a> at 2019-02-05  <a href="#">Progress report to the 49th EUROSAI GB meeting (Gdansk, 2018)</a> at 2019-02-06</p>	EUROSAI Secretariat (Spain) /Coordination Team	Information and Proposals and from the Secretariat (in consultation with the Coordination Team) to the GB, either for approval (at EUROSAI meetings/by written procedure) or for information)	Permanent
<p>Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest</p> <p><b>Project Documents:</b>  <a href="#">ToR INTOSAI-Regions Coordination Platform (IRCP)</a> at 2019-02-04</p>	EUROSAI Secretariat (Spain) / leaders of SG	Promote the inclusion of a region-to-region practical knowledge sharing session in the agenda of the INTOSAI-Regions Coordination Platform.	2018-2020
<p>Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest</p> <p><b>Project Documents:</b>  <a href="#">Agenda</a> at 2019-02-04  <a href="#">EUROSAI attends the 1st meeting of the INTOSAI-Regions Coordination Platform and the IDI-Regions Consultation Meeting, held in Oslo in June 2018</a> at 2019-02-05</p>	EUROSAI Secretariat (Spain) /leaders of SG	Chair and coordinate the first of such sessions, setting the tone for future sessions.	IIQ 2018



<p>Foster dialogue with all Regional Organizations in INTOSAI fora meetings (RFCD, INTOSAI Regions Coordination Platform) to identify areas and topics of interest</p> <p><b>Project Documents:</b>  <a href="#">2018 - Oslo, Regions Products</a> at 2019-02-05  <a href="#">2018 - Oslo, Regions Products (presentation)</a> at 2019-02-05  <a href="#">2018 - Oslo, Capacity Development needs and financial info</a> at 2019-02-05</p>	<p>EUROSAI Secretariat (Spain) / leaders of SG</p>	<p><b>Meetings attended and discussions held and results and info shared with EUROSAI counterparts</b></p>	<p>2018-2020</p>
<p>Coordinate knowledge sharing and cooperation activities on topics of mutual interest between bodies and actors of EUROSAI and their peers in the other INTOSAI Regional Organizations</p> <p>a)by channeling them to the appropriate responsables in EUROSAI</p> <p>b) by facilitating the exchange of materials, products, experts, sharing list of experts; giving access to databases; offering, when possible, some seats in training events, seminars, conferences and joint events.</p>	<p>a) EUROSAI Secretariat (Spain)</p> <p>b) EUROSAI Secretariat (Spain) with the cooperation of key players in EUROSAI (goal leaders and WGs/TF)</p>	<p>Effective cooperation Links established/ conections made and fully working</p> <p>Exchanges of materials, lists, dbs etc facilitated</p>	<p>Permanent</p>
<p>To support the organization of joint events with added value for participants, according to ToR approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI</p> <p><b>Project Documents:</b>  <a href="#">ToR Joint Conferences EUROSAI-OLACEFS</a> at 2019-02-04  <a href="#">ToR Joint Conferences EUROSAI-ASOSAI</a> at 2019-03-18  <a href="#">ToR Joint Conferences EUROSAI-ARABOSAI</a> at 2019-04-25</p>	<p>EUROSAI Secretariat (Spain)</p>	<p>ToRs for the organisation of Joint Events signed with OLACEFS, ASOSAI and ARABOSAI</p>	<p>IVQ 2018</p>



<p>To support the organization of joint events with added value for participants, according to ToR approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI</p> <p><b>Project Documents:</b>  <a href="#">III EUROSAT-ASOSAI Joint Conference - Introductory Paper</a> at 2019-02-05  <a href="#">III EUROSAT-ASOSAI Joint Conference - Save de date</a> at 2019-02-05  <a href="#">III EUROSAT-ASOSAI Joint Conference - News</a> at 2019-04-25</p>	<p>EUROSAT Secretariat (Spain)</p>	<p>Joint Conferences organized following the ToR</p>	<p>2019-2020</p>
<p>To launch practical cooperation with AFROSAT following the framework agreed with AFROSAT's counterparts</p> <p><b>Project Documents:</b>  <a href="#">The EUROSAT-AFROSAT cooperation framework</a> at 2019-02-04  <a href="#">MoU EUROSAT-AFROSAT</a> at 2019-02-05  <a href="#">1st EUROSAT-AFROSAT Seminar - Outlook</a> at 2020-06-25</p>	<p>EUROSAT Secretariat (Spain)</p>	<p>EUROSAT-AFROSAT framework in place</p>	<p>IVQ 2018</p>
<p>To launch practical cooperation with AFROSAT following the framework agreed with AFROSAT's counterparts</p> <p><b>Project Documents:</b>  <a href="#">ToR Workshop on Quality Assurance</a> at 2019-02-13</p>	<p>EUROSAT Secretariat (Spain) &amp; key players in EUROSAT (goal leaders and WGs/TF)</p>	<p>Activities contained in the framework are developed:</p>	<p>2018-2020</p>

## Emerging Issues and Forward Thinking

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

Project (title of the project)	Responsible parties (leader/participants)	Planned	
		Results	Deadline
<p>To highlight and disseminate up-to-date information to the EUROSAI Members on Emerging Issues</p> <p><b>Project Documents:</b>  <a href="#">NAOF Portfolio Emerging Issues and Forward Thinking</a> at 2019-02-04  <a href="#">Emerging Issues Cards</a> at 2019-02-04  <a href="#">Conclusions from Emerging Issues Workshop 20-21 November 2019</a> at 2019-02-04  <a href="#">Summary of the EUROSAI Web-based Dialogue on Emerging Issues</a> at 2019-02-04</p>	SAI Finland (GB and SAIs volunteering)	<p>* To highlight emerging issues, produce and distribute information of the issues (to be defined whether via newsletter or EUROSAI website)</p> <p>* Follow-up and monitoring of the audit field; including the analysis related to the operational environment of the SAIs and relevant stakeholders</p> <p>* To contribute to the strategical planning work of the Governing Board and EUROSAI as a whole by raising awareness and to highlight up-coming issues and at the same time to support discussion of the goals of EUROSAI - forward thinking aspect</p> <p>* Interaction related to the emerging issues among EUROSAI society when and where appropriate</p>	Yearly report on monitoring results to the Go
Preparations for the EUROSAI Congress workshop (Workshop in 2019 in Finland)	Finland, volunteering SAIs, possible external invitees	<p>* To highlight emerging issues, produce and distribute information of the issues</p> <p>*Engage other SAIs</p>	IIIQ 2019
A workshop in the next EUROSAI Congress	Finland, volunteering SAIs, possible external invitees	* To highlight emerging issues, produce and distribute information of the issues	EUROSAI Congress

<p>Cooperation with INTOSAI Supervisory Committee on Emerging Issues</p> <p><b>Project Documents:</b>  <a href="#">Unnamed Document</a> at 2020-12-15  <a href="#">Unnamed Document</a> at 2020-12-15</p> <p><b>Activities:</b>  'Emerging Issues' Workshop Was Organized in Istanbul at 2019-02-19 00:00:00</p>	<p>EUROSAI Secretariat (Spain), Finland</p>	<p>* To closely cooperate with the Secretariat (EUROSAI representative) related to the work of INTOSAI Supervisory Committee on Emerging Issues, share EUROSAI views and use synergy</p>	<p>Permanent</p>
<p>Project Group on Auditing the Response to the Covid-19 Pandemic</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p>	<p>Chaired by the United Kingdom and co-chaired by Finland</p>		
<p>Project Group on Preparing for future risks and climate crisis: Time for audit to take a long-term view?</p> <p><b>Tor Document:</b>  <a href="#">Open Tor Document</a></p>	<p>Chaired by the European Court of Auditors and co-chaired by Finland</p>		
<p>Project (title of the project)</p> <p>Project (title of the project)</p>	<p>Responsible parties (leader/participants)</p> <p>Responsible parties (leader/participants)</p>	<p>Planned</p> <p>Results</p> <p>Planned</p> <p>Results</p>	<p>Deadline</p> <p>Deadline</p>