



# EUROSAI's Strategic Plan

## 2024-2030

Approved by the XII Congress - 28th May 2024



# FOREWORD

Dear Colleagues,

I am honoured to present to you the EUROSAI Strategic Plan for the years 2024-2030.

This Strategic Plan is aiming to set the tone of EUROSAI's activities for the coming years, emphasising the desire to address diverse needs of Supreme Audit Institutions and reach all levels of employees.

The Strategic Plan is the product of the work of a designated Project Group, and all of its participants played an important role in carrying it out successfully and I wish to thank all members for their contribution.

I sincerely hope that the new Strategic Plan will enable EUROSAI to continue the fruitful knowledge sharing and collaboration between SAIs, for the benefit of the EUROSAI community and the public.



**Matanyahu Englman,**

State Comptroller and  
Ombudsman of Israel

# INTRODUCTION

The European Organisation of Supreme Audit Institutions (EUROSAI) proudly represents its 51 members<sup>1</sup> with diverse organisational models, mandates, needs and priorities, **in the European region**. The purpose of EUROSAI is to enhance the exchange of knowledge among members, to promote mutual learning and development and to improve audit and accountability within the public sector. As a regional organisation of International Organisation of Supreme Audit Institutions ["INTOSAI"], Euro Sai represents the interests of European members in INTOSAI.

This is the third EUROSAI Strategic Plan, based on the lessons learned from previous strategic periods and on the results of a survey carried out among all EUROSAI members and relevant stakeholders.

The results of the survey gave an indication of the importance of developing professional skills to assist the whole audit process, as well as the need to establish and develop abilities to face emerging issues and challenges. To remain relevant in a fast and always-changing environment, EUROSAI has to innovate and collaborate.

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<sup>1</sup> For the full updated list of EUROSAI's members, please visit [www.euro sai.org](http://www.euro sai.org)



Therefore, it aims to foster the cooperation among members by strengthening capacity building and knowledge sharing, that are the main two pillars of this Strategic Plan, with the focus on inclusiveness, diversity and auditors' needs in a changing world. Furthermore, EUROSAI acknowledges the importance of communication with stakeholders and society.

For members to remain professional and relevant, EUROSAI constantly assesses its ways of operation and takes actions within the resources available to it. For example, the COVID-19 pandemic created conditions to which the EUROSAI community had to swiftly respond by adapting its ways of communication and work.

To fulfil this Strategic Plan, EUROSAI provides an environment for easy interaction and cooperation by offering its guidance, resources and support, so that every SAI benefits from EUROSAI membership.

## Key Figures

**51**   
MEMBERS

**1990**   
ESTABLISHED

**8**   
Governing Board  
Members

**5**   
OFFICIAL LANGUAGES



# Regional Organisations





## **EUROSAI Mission**

EUROSAI supports its members to fulfil their mandates and strengthens public sector auditing across the region through its knowledge-sharing and capacity building activities.



## **EUROSAI Vision**

EUROSAI is an inclusive hub where all members can participate, share ideas and ways of working. It makes practical support directly accessible to individual auditors and also helps members become more responsive and resilient in a changing external environment.



## **EUROSAI Values**

EUROSAI respects and promotes the values of independence, innovation, professionalism, inclusiveness and diversity.



# **Strategic goal 1**

## **Support and broker professional cooperation**

EUROSAI enhances knowledge-sharing among members by supporting and brokering professional cooperation between them. Professional cooperation activities focus on coordinating joint or cooperative audits, sharing new audit approaches and improving the distribution of audit-related insights. The initiatives are specifically responsive to new technologies and consider the entire audit cycle, comprising of both conducting the audit and communicating results. When providing this support, EUROSAI will aim to engage the entire diverse community in the spirit of its vision to become an inclusive hub for all members and their employees.

## Objectives

**1.1** Support initiatives and involvement in audit-related cooperation.

**1.2** Promote innovative approaches, methods and use of new technologies in audits and communication.

**1.3** Enhance sharing of knowledge and experience within EUROSAI and with external stakeholders and partners.

## Desired outcomes

Cooperative audits and joint audit-related initiatives with added value to the members focusing on topics of common and current interest are maximized.

Members are able to swiftly set up cooperative audits and joint audit-related initiatives, and respond to existing and emerging challenges as needs arise.

New 'state of the art' audit approaches are promoted and shared.

Innovative approaches and methods are used to interact with and engage stakeholders.

Inclusiveness in sharing best practices and public sector audit-related knowledge is improved.

Role of EUROSAI in sharing its knowledge in regional and international fora is strengthened.

Application of diverse IT platforms and audit tools to share knowledge and encourage informal networking is achieved.

Members make effective use of available databases, products and best practices.





## **Strategic goal 2**

### **Support and facilitate institutional capacity development**

EUROSAI helps members deal with new opportunities and challenges by supporting and facilitating their institutional capacity development. Capacity development initiatives focus on audit skills, as well as on institutional themes such as independence, communication and stakeholder management, leadership, ethics and operational management. The initiatives are responsive to specific development needs and the diversity of EUROSAI members, the varying contexts in which they operate, and the resources that are available to them. They aim to promote inclusiveness and to get closer to the auditor.

## Objectives

**2.1** Support and facilitate needs driven institutional capacity development initiatives.

**2.2** Promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements (IFPP) and other INTOSAI initiatives and products.

**2.3** Represent EUROSAI in the INTOSAI Community in matters related to institutional capacity development and professional standards.

## Desired outcomes

EUROSAI supports and facilitates institutional capacity development initiatives in order to promote and protect EUROSAI values.

EUROSAI members benefit from capacity development initiatives focused on audit skills, as well as on institutional themes.

EUROSAI members benefit from innovative and sustainable capacity development tools and methods that are developed based on varying demands and needs of members.

EUROSAI members make use of cross-cutting lessons learned from the results of self-assessments, peer reviews and other evaluations.

EUROSAI members increase knowledge and improve implementation of the INTOSAI Framework of Professional Pronouncements (IFPP).

EUROSAI members are better informed and increasingly utilise INTOSAI products.

EUROSAI members are well represented at, and benefit from the liaison with, the Professional Standards Committee (PSC) and Capacity Building Committee (CBC) of INTOSAI and Policy, Financial and Administrative Committee (PFAC) as well as the INTOSAI Development Initiative (IDI) and the Knowledge Sharing Committee (KSC).

EUROSAI members participate actively in the INTOSAI standard-setting process in order to advocate EUROSAI diverse needs.