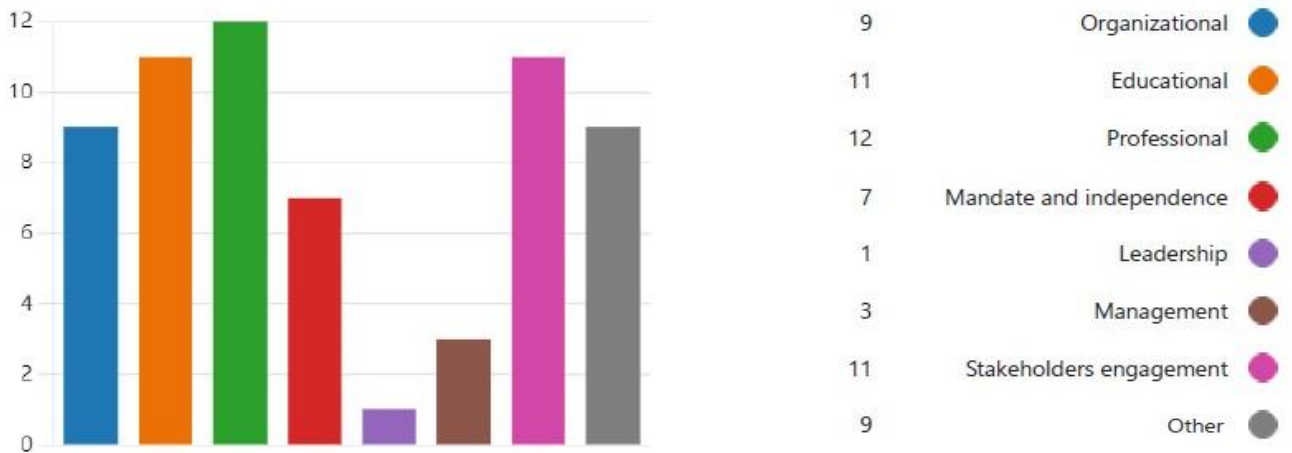




## EUROSAI Strategic Plan 2024-2030

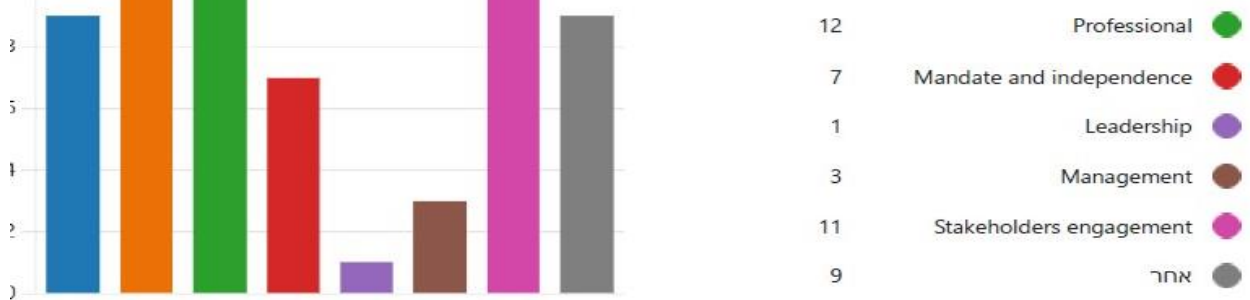
### Internal Scan Results

1. In order for the new Strategic Plan to address SAIs' needs, please indicate what are the main challenges your SAI is facing?



2. What are the main auditing challenges your SAI is facing?

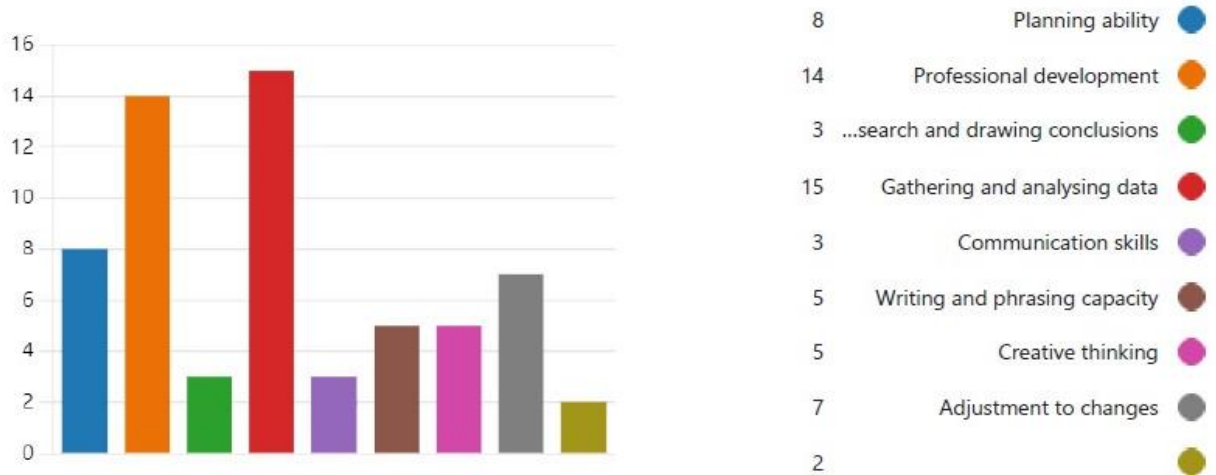
Please rate the following areas from the most challenging area (1) to the least challenging (6 and more):





3. In view of the future and the rapidly changing world, please indicate which areas EUROSAI can contribute to in order to improve the professional qualities of auditors?

4. Please choose 2 of the following options:



5. Which EUROSAI activities has your SAI benefited from? If possible, please elaborate what the main benefit was.

Working groups on Environmental Auditing and on IT.
EUROSAI project group on Covid-19. The main benefit is learning of other SAIs approaches and learnings re: Covid.
EUROSAI ITWG and ITASA providing action lists addressing the IT and IT audit needs to the office identified in the related self-assessment exercises. EUROSAI WGEA cooperative audits, exchange of views on environmental auditing.
EUROSAI WGs, TFs, portfolios/PGs' activities. Benefits: exchanging of knowledge and expertise, shearing of ideas, inspiring...
Facing the challenges of the COVID-19 pandemic, flexible adaptation, online working methods
The Bulgarian National Audit Office is a member in all EUROSAI working groups, task force and network. It is also taking part in the EUROSAI Covid-19 audits project group. We have benefited from taking part in cooperative audits, e.g. on air quality, plastic waste management, energy efficiency in public buildings, workforce 2030; seminars and trainings; surveys; BIEP. We are publishing information in the EUROSAI database on audits. Taking part in these activities is an excellent opportunity for encouraging networking among colleagues, to share and gain knowledge, materials, products, etc. relevant to all aspects of the audit activity.



WGs, TF, n.et, several PG, the magazine and several training activities (e.g. MOOCs). In general, those in which knowledge sharing was involved.

Among the benefits obtained by the Court through its participation in the EUROSAI activities, we can highlight data analysis and processing, the improvement of the use of the English language in the external audit context, the introduction of new methodologies and tools to support the audit process, as well as the analysis and implementation of responses to new opportunities and challenges of the Institution. We also benefited from the products and experiences shared within the EUROSAI working Groups and Task Forces.

The German SAI is actively participating in the IT Working Group (ITWG) and the Working Group on Environmental Audits (WGEA). We consider EUROSAI initiatives most beneficial when they positively impact the day-to-day audit work. The working groups facilitate a fruitful exchange, cross-cutting insights and productive collaboration on the working level and thus benefited us the most.

Learning from others through the COVID19 and Future Risk and Climate Change project groups

The main benefit of EUROSAI for us has been experience sharing among colleagues. Also building a professional network for auditors.

Participation in cooperative audit missions, working groups and peer-review, webinars, which facilitated the identification of needs for the development of professional skills and training, the acquisition of new knowledge, debates on various current topics, exchange of ideas and best practices. Thus, we can mention: - innovation and the use of technology in auditing; - questionnaires with current topics for audit activity: risk-based audit, connecting audit with technology; - future challenges for SAI in the context of global changes; - information exchange tools and audit products between auditors: EUROSAI databases, newsletter, BIEP platform; - performing audits in cooperation (eg: household waste management).

The main activities that our SAI benefits from are the ones with international knowledge-sharing and comparison such as PG on COVID-19, WGEA and WGIT. Also of great help is the database of audits and BIEP.

The involvement of auditors in the SG1 PG Travelling Club of Experts has been very successful - quick seminars are a great way to exchange current affairs between auditors and share practice. Also, the availability of EUROSAI databases, which allow auditors to find the necessary audits, consult with each other. In addition, the SG2 DEA seminars were useful and broadened the auditors' horizons in the field of data analysis. The activities of agile PGs, WGs and TFs benefit both the auditors who participate and the institution, which improves with the help of the information received.

1. Participation in EUROSAI Working Groups and Project Groups Benefits: exchange of experience on audit-related issues (e.g. audit methodology, best practices, benchmarking); participation in international cooperative audits; networking and professional contacts. 2. Webinars/seminars/conferences. Benefits: gaining of new experience and sharing our SAI's experience. 3. Professional trainings (e.g. DEA, Audit English) Benefits: gaining of new experience; professional capacity building for auditors. 4. Databases and benchmarking tool



<p>(BIEP) Benefits: quick and unlimited access to information; no time is wasted on questioning other SAIs on a specific audit issue. 5. EUROSAI &amp; non-SAIs organisations cooperation Benefits: an opportunity to showcase EUROSAI's work in the field of auditing to the wider community, e.g. participation at UN Climate Change Conference (COP26) in Glasgow, UK in 2021.</p>
<p>Knowledge sharing, Best practice and possibilities to improve auditor skills and SAI business: - Project Groups like Government response on Covid-19 (SAI UK), project on Enhanced Peer-to-peer support (SAI NED/CBC/SAI SWE) and project on DEA (Data Envelopment Analysis and other benchmarking methods (SAI SWE/SAI NOR). - Participation in EUROSAI event like Audit methodology meeting in Warsaw (POL, 2018), Hackathon (SAI CZE, 2020) and EUROSAI post-congress Get-together in Prague (CZE) - Participation in EUROSAI Working Groups, like WGEA and ITWG.</p>
<p>WGEA, ITWG, TFMA, Post-Congress Prague</p>
<p>EUROSAI Magazine YES Conference and other joint conferences of EUROSAI with other regional organizations Various project groups Activities of EUROSAI WGs/TFs We have benefited from exchanging expertise and experience, learning about audit innovations and new audit techniques through various EUROSAI initiatives and activities. It also provided us with the chance to discuss our thoughts and look into fresh approaches and solutions to the problems we face. Especially involving in WG/TF projects and individual Project Groups has added great value to the development of bilateral and multilateral cooperative relations with other SAIs which paves the way for further collaboration on other occasions.</p>
<p>Our SAI benefits greatly from trainings and webinars organised by EUROSAI.</p>
<p>Working Groups, Task Forces and Network, International professional cooperation.</p>
<p>WG on Environmental Auditing and the ad hoc WG on COVID-19 audits</p>
<p>Working Group for Environmental Auditing</p>
<p>Our Office is a member of the EUROSAI Working Group on Environmental Auditing, the IT Working Group, as well as the Task Force on Audit and Ethics. As a part of these groups, our Office has benefited in terms of experience exchange and methodological advancement through the knowledge obtained from our participation. Members of our staff have also participated in workshops and seminars organized by SAIs in cooperation with EUROSAI (eg Implementation of the ISSAI 300 seminar, Bratislava 2017) or conferences (Young EUROSAI Conferences in 2017 and 2022).</p>
<p>The workshops of the Eurosai post congress was very interesting in order to exchange audit methods. Biep is also a good idea to share informations in the field of EUROSAI.</p>
<p>WGEA; N.ET; WGAFADC</p>



publications / practice guides: hands-on support to benefit in an efficient way from the community

Participation in the activities of working groups. Participation in joint webinars on sharing the experience  
Conduction of joint audits

Over the past years, we have been participating in a few WGs based on our office's needs, earlier also we co-chaired two PGs. Naturally, creating and chairing PGs has been useful for us. One specific example of the work we have found very useful was the e-Seminar of the EUROSAI Project Group on "Follow-up of the implementation of audit recommendations" – the paper produced was useful and well-produced. During the last year or so, we feel the information from EUROSAI activities (overall picture) has been quite limited, so we would very much appreciate easily accessible and user-friendly information where overall picture could be seen.

We are benefitting from our participation to the EUROSAI Working Group on Environmental Auditing. This Working Group provides a platform for peer experience sharing on auditing in the field of environment and climate action (including on relevant SDGs), that are both high on the EU agenda an important element of ECA strategy. Thanks to the work in this Working Group we learn about other European SAIs audit approaches and methodologies for the environmental and climate auditing and about the key findings and recommendations resulting from their audit work. It is also a forum for a discussion on the relevant research on emerging topics and for promotion of ECA reports in the field of environment and climate action. The EUROSAI Project Group on Preparing for future risks and climate crisis, co-chaired by the European Court of Auditors (ECA) and, initially by the National Audit Office of Finland (NAOF) and later by the UK National Audit Office, was kicked off in November 2020. The EUROSAI Project Group aimed to embed long-term thinking in the activities of SAIs and to prepare for addressing future (and current) crisis, particularly in the climate domain, but not only. The Project Group facilitated sharing of audit approaches and experiences on the topics of future risks and climate crisis and provided a platform for comparable and similar audits. From an ECA's perspective, the main benefit is linked to the possibility to share relevant experiences, based on our published reports, in the field of climate (particularly relevant for chamber I) and to learn from the approaches and work carried out by other SAIs (in total 23 participating in the project).

Our SAI has been a member of Task Forces and Working Groups within EUROSAI. We have exchanged knowledge and experience with member SAIs and referred to some documents prepared by EUROSAI.



6. Are there any EUROSAI activities from the current ESP which in your opinion are no longer relevant to your SAI in the future?

None
No.
No.
No
No
If there are outstanding activities in the operation plan, they might be reviewed for relevance and either prolonged or cancelled.
None
In the current context, all EUROSAI activities are considered to be, with greater or lesser acuteness, interesting to our SAI.
There are no specific activities we deem no longer relevant for our SAI in the future .
Agree with current goals - there are no significant activities that are no longer relevant (unless you are talking about specific project groups in which case what is no longer relevant to us maybe relevant to others)
EUROSAI databases and webpage should be more user friendly. The database of products and training events' outputs are not comprehensive and it is worth considering whether these should not be continued. Training events should be included in the calendar and refer to relevant sources (WG webpage etc). Products database could be integrated with audits perhaps.
Not the case. Webinars, conferences and project groups continue to be relevant and extremely useful.
All EUROSAI Working Groups are relevant to us, also the future Task Force on SDGs. SAO is not part of TF Municipality Audit as we do not have the mandate to audit municipalities. However, SAO considers this TF to be relevant. As for project groups, they are not of permanent nature and if it is not beneficial to us, we do not participate.
We propose to revise the activities of PGs, which are inefficient and ineffective, and to initiate the emergence of new activities. Maybe it is worth closing down PGs that are no longer active or those that have only one idea which is no longer being developed.
1. We have not made use of the secondment programme due to obstacles that affect efficient implementation – language barrier, access to audit related documents etc. Since the development of the programme, we have not noticed significant activities, therefore it would



be useful to evaluate the activity of SAIs and added value of the programme. 2. Activities related to specific topics, e.g. COVID-19.
We like to stress that there has to be continuous work to simplify the ESP-structures (e.g. fewer objectives and outcomes), the OP (e.g. use broader definitions of projects/activities, eliminate project that yield little value) and to keep reporting on an appropriate level (not to overburden with administration etc.) – and thus concentrate supply as well as demand to projects/activities that are of higher priority. Better to promote quality before quantity!
No
We consider all of them beneficial and relevant to our SAI's activities.
Not in our opinion.
/
NIL
I do not know
No, all activities currently in the ESP remain relevant, in our view.
The current ESP is appropriate for our SAI.
Auditing the response to the COVID-19 pandemic.
none - although conferences must demonstrate a significant value (in addition to networking) to encourage participants to take the investment.
no proposals
Here we were not sure exactly what is meant with the activities from the ESP - meaning SGs and objectives, or specific items from the OP (if OP, it would be useful to have that one on the web page with a date). We would see that the current strategic goals and objectives are still valid – though the OP does not necessarily correspond always to those; the OP should be more strongly connected with the goals and objectives, and it should have a coherent level of the activities included in it. And of course, should be needs-based. It is also that we only join the activities useful to us, so it is hard to judge which overall are not valid.
EUROSAI should assess all the activities. If there are no or very few benefits, it should be considered to discontinue the activity.
No, there are not.



7. What are the main obstacles that prevent your SAI from participating in EUROSAI activities (e.g. project groups, conferences, webinars, etc.)?

None, if we find them relevant and useful.
Limited staff resources.
No particular obstacles encountered, except that SAI may have other more urgent priorities (and therefore not have sufficient human resources available) when deciding whether or not to participate in a particular activity.
-
Capacities and financial priorities
Time, human resources and financial resources constrains.
The main obstacle is the internal planning that sometimes makes difficult the reassignment of human resources. Less relevant, but also present, is budgets constrains.
The Portuguese Court of Auditors monitors and actively participates in the various activities of EUROSAI, and there are no remaining constraints in this area, apart from the need to make this participation compatible with resource management and the normal development of audits and activities planned in its audit plan.
The SAI Germany does participate in various WGs and acts as the co-lead for the SG1. A more intense participation in EUROSAI activities is limited owing to our available capacities.
Availability of auditors that need to prioritise their audit work with learning
Due to differing level of advancement in certain practices, the practical benefit gained is sometimes lacking for the auditor.
The Romanian Court of Accounts does not encounter significant obstacles in participating in EUROSAI activities. SAI Romania responds to received invitations, participating mainly in online events, within the limits of the available time frame. SAI Romania's auditors actively participate in the debates and questionnaires launched by EUROSAI SG1 and SG2 working groups. (eg: peer review, questionnaire on Raising awareness, at the level of SAIs, of the importance of applying risk-based audit techniques, respectively Connecting the audit activity with technology).
1. the mandate of SAO (TF Municipality audit) 2. not interesting topic 3. too many PGs and auditors are swamped by them and have no capacity to be actively involved
Workload, direct audit functions, and language barrier prevent participation in the activities.
Overlap of topics in different project/working groups on EUROSAI, INTOSAI and Contact Committee levels (e.g. Covid 19 related topics). Lack of time and resource capacity. Relevance





<p>of topic to our SAI's activities and strategic priorities (e.g. currently in our SAI topical issue is improvement of performance audit methodology).</p>
<p>- We, as any SAI, have limited resources and a need to prioritize between national-international activities and between activities organized by e.g. INTOSAI/EUROSAI. Therefore, activities will be concentrated to a limited number of activities offered by e.g. EUROSAI. Also, the activity has to be relevant for the participating auditors.</p>
<p>Staff overloaded with daily duties</p>
<p>Professional competence and qualifications might sometimes be a barrier to participation in EUROSAI activities.</p>
<p>as</p>
<p>Lack of time due to a limited number of staff.</p>
<p>Lack of time in addition to work obligations and lack of human resources.</p>
<p>We participate in all relevant activities and do not experience any obstacles in this respect.</p>
<p>Toi high workload</p>
<p>The main obstacle remains our limited human resources, in combination with pressing work priorities.</p>
<p>The availability of our busy experts can sometimes be an obstacle to participation in an event.</p>
<p>Overlapping of several activities at the same time/period, both at national and international level.</p>
<p>priorities (balancing priority for rapid and important audit interventions with increasing pressure on ressources) money: international travel only if necessary</p>
<p>martial law imposed in Ukraine from February 24, 2022</p>
<p>The content has not been so useful for us, that has been the key reason. We would highlight that it would be important for EUROSAI to operate in a manner where the activities wouldn't overlap with the ones of the other international SAI organisations. Based on our internal discussions, we have not seen some new initiatives (Project Groups) useful (for us), also many have been at initially quite vague and without clear scope. It would be important to have more information on activities, and on time. Many times this happens, but now maybe the last year, we have not heard so much from the EUROSAI activities and in general what happens in EUROSAI.</p>
<p>No obstacles. In general terms we participate in most EUROSAI activities.</p>
<p>The main obstacles are mainly the workload in our SAI. Unfortunately, the most of our staff do not speak English and people with English knowledge can be quite busy</p>



8. What are your SAI's expectation towards the future Strategic Plan?

About the same level on activities.
Emphasis on the auditing challenges of blended working.
To develop, in particular, emerging audit methodologies and audit trends, such as data analytics, and increasing interaction with stakeholders.
Focus on Capacity development initiatives – professional trainings on targeted, demand-driven topics. Continue to promote e-learning, communities of practice and other innovative capacity development initiatives, alongside internships, study visits and different training modes, all in line with rapid changes in the environment.
More focus on cooperative activities, more specific opportunities for cooperation
The future Strategic Plan should take into consideration the relevant developments and challenges affecting the decision making process in the public sector as they will be on the agenda of the Supreme audit institutions.
We expect a SP with few (2 goals for example) but very clearly defined.
In our perspective, the future EUROSAI Strategic Plan should promote inclusiveness and the sharing and dissemination of knowledge and skills, through the exchange of experiences, in key areas of SAI activity, namely, new challenges, audit methodologies and audit procedures, evaluation of public policies or data protection and cyber security.
The basic goal of the EUROSAI framework is to foster exchange between European SAIs in order to improve the audit. To this end, the strategic goals to promote and broker professional cooperation (current SG1) and support and facilitate institutional capacity building (current SG2) were developed. We consider that the newly envisioned themes “getting closer to the auditors” and “diversity” are important themes indeed. We expect that the future strategic plan should also reflect on the challenges arising from the current multiple crisis (Covid, Ukraine, energy) that are especially relevant for the EUROSAI community. These topics are expected to influence the audit work both organizationally and content-wise.
A focus on sharing good practice and learning that can be seen as useful by auditors.



EUROSAI activities should remain responsive to members' needs, dynamics in society etc. It is important to avoid overlapping or competing activities and focus should be put on cooperation in this regard. A better differentiation should be made on the aim and activities of each SG, if they were to remain as such. In practice, professional cooperation and capacity development most often include similar activities.

- to continue to contribute to the improvement of the activity of EUROSAI members and to the fulfillment of the objectives of the INTOSAI Strategy; - to facilitate and develop effective communication within the EUROSAI/INTOSAI community, especially between auditors; - to increase the visibility and accessibility of audit materials and products generated within the programs and projects that are part of the strategic plan. In the future Strategic Plan we recommend the formulation of a strategic objective regarding the approach to risk management, as well as emphasizing the issue of the relationship between the SAIs and the interested parties. Also, in such a complex current context, a topic of interest that could be included in the Plan is that of change management, given the ever-changing environment in which SAIs operate.

The current strategic plan meets our expectations and SAO does not require any big changes or amendments. However, the new ESP should try to involve SAIs that have been passive in EUROSAI so far. Also, the project groups and seminars should correspond to emerging issues and deepening of auditor's skills.

We expect that the new ESP will be realistic, clear, simple and realistically implementable, as well as timely and relevant, but also include challenges that we are capable of implementing.

We expect that the future Strategic Plan will correspond to the current circumstances and include relevant and necessary topics for all SAIs taking into account their interest and maturity level. The strategy should identify areas of excellence in which EUROSAI could give its added value to the auditors, as well as critical issues that should be taken into account. Organisation's goals should align to SAIs goals ensuring that both are moving in a common direction. Innovations are of utmost interest as well as stressing the importance of emerging issues and strengthening SAIs ability to respond to them.

- The next ESP should continue to promote EUROSAI as a well-elaborated platform for knowledge sharing and capacity building - primary based on EUROSAI needs and take into account EUROSAI's comparative advantages. The ESP should promote a simple organizational structure (i.e. not too many goals and subgoals in the strategic goals), be short and realistic. Important that the ESP 2024-2030 continue to facilitate agile and flexible ways of cooperation between EUROSAI members. - We think it's necessary to shorten, rearrange and reformulate some parts of the objectives/outcomes under the strategic goals in order to reflect changing environment and new trends. - The two main themes "Getting closer to the auditors" and "Diversity" should be considered as core values that should permeate operations, priorities and interaction between EuroSAI members.

It should continue to implement the goals and objectives set in the current Plan, and provide solutions for regular updating the activities to meet the currently changing needs and expectations



<p>It should promote knowledge and experience sharing on a regular basis, encourage involvement from different SAIs, and variation on different audit areas and topics. New ESP should also be designed to facilitate the dissemination of best practices of SAIs on any topic among all members which may directly work for “Diversity and inclusiveness” theme.</p>
<p>To continue the promotion of capacity building and knowledge sharing.</p>
<p>To increase cooperation at the expert level and by sharing knowledge.</p>
<p>We would like to see an increased focus on the ISSAIs and their implementation, including any challenges experienced by the individual SAIs relating to their mandate and tasks.</p>
<p>Clear message concerning audit planning</p>
<p>We would like to see EUROSAI continue to contribute to the experience and knowledge exchange between SAIs, and support SAIs in their capacity development efforts and in implementing the IFPP within their mandate and environment.</p>
<p>The future strategic plan must include everyone and leave no one out. Helping small SAIs and SAIs whose independence is in question is also important.</p>
<p>Evaluation on the results of the previous ESP in order to decide whether to carry on (or not) activities currently in place and to promote new audit tools in line with new issues and approaches (ex. in the environmental audit and/or for facing crisis and for the emerging issues, and/or with parallel audits). Enhancement of specific themes such as the fight against corruption and development of communication.</p>
<p>Continue to achieve the Strategic goals of the current Strategic Plan, with an emphasis on assistance for SAIs in addressing new opportunities and challenges by supporting and promoting the development of their institutional capacity.</p>
<p>That it would take into account different needs of the Member SAIs, not aiming in all at one-size-fits-all. Also, to engage with more developed SAIs (taking into consideration that EUROSAI is big and the SAIs have different needs – and this is nothing negative, just to be taken into account and appreciated). It should be clear, include concrete measures, be practical (needs of auditors). The actions and initiatives should be target-oriented and well-thought (and analysed the possible over-lappings – here also better and more clear communications is of help). So far, the PG has identified two main themes to be included into the new ESP, i.e. "Getting closer to the auditors" and Diversity and inclusiveness", which we very much welcome.</p>
<p>EUROSAI’s organisation structure with project groups, Portfolios, WGs, Task Forces and Networks should be simplified, clarified and more transparent. Such efforts would be useful in both the ESP and the website. The new ESP should be clearer about EUROSAI being a regional part of INTOSAI, as is already the case in the introduction and sub-divided the strategic goals. But this is not followed through in the parts: Mission, Vision, Values and the overall strategic goals. EUROSAI should strategically examine the overlap between EUROSAI and INTOSAI of WGs and other activities and decide how strategically to address this: e.g. how shall the WG on</p>





<p>Newsletters and website content and diversity are also deemed as important tools to achieve that representativity and wider reach to its members.</p>
<p>As participation depends on the willing engagement of each SAI, we consider that no specific additional measures except for inclusive communication channels can be installed to include more SAIs in the EUROSAI activities.</p>
<p>- Communicate the benefits of participation more widely - Try to spread more responsibility for project groups to more SAIs (but difficult to do) - Encourage more speakers from more diverse group of countries</p>
<p>EUROSAI members are quite active. It is important to keep focusing on topical issues.</p>
<p>- the communication of EUROSAI's annual/multiannual plans, from which their objectives and benefits for the SAIs can clearly emerge; - the periodic transmission of requests to member SAIs, to indicate and communicate topics of interest to EUROSAI that will later constitute topics for webinars in which they will be debated; - the agenda of the webinars should be drawn up through the cooperation of the SAIs that propose topics of short and medium-term interest, under the coordination of EUROSAI.</p>
<p>SAIs with limited financial resources could be given a financial contribution when travelling to an EUROSAI event which is being held in an expensive country or when organising a bigger event. Also, in regard to INTOSAI regional organisation's joint conferences, the financial contribution for venues, meals and interpretation could be higher as the number of participants is higher than e.g. in case of EUROSAI congress. Also, EUROSAI could establish PGs that are of regional needs and interests.</p>
<p>It would be very useful if ESP included relevant topics, but not too many of them, they would be selected by quality, not by quantity. We would also suggest continuing existing activities that have proven successful and encouraging the emergence of new activities.</p>
<p>1. In general, one of EUROSAI's main features is that it brings together a large number of SAIs, which vary by maturity level. EUROSAI is also conditionally divided between countries that are members of the European Union (as well as members of the Contact Committee) and others. Therefore, EUROSAI should pay more attention to how to narrow this maturity gap between SAIs and how to bring added value to all SAIs by analyzing expectations from all SAIs and introducing relevant activities on the specific topics. 2. A fragmented approach and variety of communication channels cause information gap to all involved. E.g. EUROSAI has a presidency webpage, central webpage, working group webpages – no consistency in the transfer of information. 3. Evaluate project groups and activities on a regular basis on the grounds of progress assessment (whether they have been created as actual need of SAIs/auditors).</p>
<p>- We think it´s important to be transparent on projects/events/activities in the EUROSAI community and to have a inclusive attitude in the set-up of and invitation to these events etc. However, participation in projects/activities should rest on the individual SAI´s interest and needs of a particular knowledge, skill or capacity.</p>



<p>Provide capacity building opportunities to allow more auditors to be engaged, e.g. by developing their linguistic skills and easier access to developments to date</p>
<p>Surveys or some basic questionnaires can be designed at times to explore SAIs' interests of audit areas and their potential needs. Hence, some responsive program sor activities can be set up to enable their involvement based on the responses obtained from SAIs. As more options are presented by the PGs to the members for participation such as being an active member or submitting related information when needed, SAIs may be more flexible and eager to contribute to the PGs' work on the basis of their capacities and capabilities. Therefore, SAIs should be more encouraged to take part in the PGs which can be achieved by supporting the inclusiveness of the PGs at the very beginning. Last but not least, the recent EUROSAL activities that are designed virtually as "open to all staff of all member SAIs" has been adding great value to the improvement of individual visions. Therefore such inclusive activities/events should be increased to enhance the ice-breaking with EUROSAL.</p>
<p>Webinars are a good platform to encourage participation in activities, thanks to reduced costs related to in-person meetings.</p>
<p>Modernization of EUROSAL website and channels for communication.</p>
<p>NIL</p>
<p>More promotion of results and impact</p>
<p>We believe it would be useful to try and integrate EUROSAL activities with member SAIs' annual work plans and mandates as far as possible, so that any involvement in EUROSAL activities would also contribute towards the achievement of members' of own objectives, rather than the SAI having to make the choice of where to allocate its scarce resources – the achievement of the SAI's objectives and annual plan versus EUROSAL activities. We recognize this is no easy task, and it will probably not be possible to match the objectives of all member SAIs, however this might be feasible for groups of SAIs with similar goals and annual plans. This would of course entail EUROSAL being informed of all member's annual plans and strategic priorities and some SAIs may not be in a position to share these.</p>
<p>SAIs should be surveyed to ask them which themes they would like to be involved in.</p>
<p>In could be useful to promote parallel audits. Chairs on a rotational basis could encourage more SAIs to engage more actively.</p>
<p>be as much practice-oriented as possible - direct impact on ones own practice should easily be demonstrated</p>
<p>Promote the activity in EUROSAL working groups. Strengthen cooperation in exchange of experience.</p>
<p>We would highlight that is not necessarily to increase the number, but to really include SAIs. It can happen in smaller groups too, not to aim that one-size-fits all and the more SAIs you have participating in an activity, the better. Rather the more EUROSAL can engage with SAIs so that</p>





they would benefit from the activities, the better. So, to analyse the overall needs better, if a need is for only a very limited number of SAIs, then it could be considered that should it be an EUROSAI official activity or could the SAIs do it more bilaterally. EUROSAI needs clear goals, think the audience, to communicate better.

A more efficient and timely communication might help SAIs to decide engage in certain activities. In case an SAI proves to have limited resources and budget, EUROSAI could co-finance their participation in activities (example: give a subsidy for travel expenses in the case of in-person meetings).

In our opinion, this work can be done by more informal discussion clubs among colleagues where they should be able to openly discuss what can be done to be more active participants.

**10. What are the main projects and activities your SAI would like to include in the new ESP (existing or new projects/activities)?**

No opinion
More projects/activities related to data analytics.
Stakeholder relations, Use of data analytics, Use of Artificial Intelligence in auditing, Investigative audits, Selection of audit areas in audit planning, including Risk Assessment for such selection.
- Auditing SDGs - further enhancements in auditing ethics/integrity in public sector.
Methodologies, good practices related to performance auditing, projects regarding sustainability
Opportunities for conducting joint audits.
Those related to training and knowledge sharing.
Among other issues, the ESP could consider such aspects as audit quality/speed, new technologies and data analytics, including data protection, communication and engagement with stakeholders, continuous training and professional development, risk management, fraud and corruption analysis.
We have no specific activities envisioned yet.
More on auditing carbon costs and auditing ESG reports
Some knowledge-sharing activities in auditing domains that are not covered too much within the existing cooperation formats, e.g., education, social sphere, etc.





<p>- the creation of a database with examples of good practice from public areas of common interest such as health, social protection, procurement, etc., which can be consulted as a benchmark for improving the audits carried out by EUROSAI member SAIs; - unification of EUROSAI databases (audits, products, surveys); - implementation of modern methods of information search in databases (semantic search) and document translation (e.g. eTranslation); - dissemination of audit methodologies; - projects and activities related to risk management, relationship with stakeholders, change management and institutional communication; - innovation and the use of technology in auditing: real-time auditing, big data and data science/data analytics, artificial intelligence and machine learning.</p>
<p>All projects regarding knowledge-sharing and international comparison, be it database of audits, BIEP, PG Travelling club of experts, PG COVID-19 etc. Regarding capacity building - PG on secondments, PG Audit English are very useful. The most important thing is that EUROSAI can establish a PG on a current topic.</p>
<p>We would leave those activities that are active and create value: proven short-term PGs, platforms, Data Bases. It is important that the activities are active and relevant.</p>
<p>Broaden SAIs cooperation with civil society. Continue Audit English. Activities related to innovations and creative/design thinking. Performance audit methodology. Practical work in auditing.</p>
<p>- We think a strategic plan should contain vision, values, priorities, strategic goals (broken down into objectives/subgoals) and the Modus Operandi. It should not include specific projects or activities - instead, these should be specified at the level of the operational plan (equiv.) in order to keep the process to start, maintain and terminate projects/activities agile and flexible.</p>
<p>projects focused on developing digital capacity of SAI staff, benchmarking methods (in data analysis), linguistic skills, communication (good writing)</p>
<p>EUROSAI Innovations Newsletter Project Group was set up in 2023 and will be co-led by SAI Türkiye together with SAI France within the period of early 2023 to December 2024. Also, in case of TCA's undertaking of Chairmanship of possible EUROSAI Task Force on SDGs, TCA will be developing projects/activities in especially the sustainable development area.</p>
<p>Digitalisation and IT-audit become more and more relevant for our SAI, as well as activities related to performance audit.</p>
<p>Secondments, new audit reports database on EUROSAI website with database that could integrate existing databases of audit reports of SAIs.</p>
<p>Climate - environment - risk to the independence of SAIs</p>
<p>I do not know</p>
<ul style="list-style-type: none"><li>• Training seminars and workshops on audit-related themes (financial, compliance and performance audit).</li><li>• Initiatives to support SAIs in building a System of Audit Quality</li></ul>



<p>Management as per the new ISQM standards (and the upcoming revision of ISSAI 140). • Joint or parallel audit initiatives on topics of common interest and emerging issues. • Perhaps a formal, centrally-coordinated mechanism for staff exchange or staff secondment initiatives – possibly through setting up a dedicated platform where interested SAIs may upload their needs and requests, so that these are easily matched with other SAIs’ needs.</p>
<p>We could present new forms of auditing (flash audits, structural notes) and of course help with the preservation of the independence of SAIs (a problem we often encounter within AISCCUF), the fight against corruption and the advantages relating to the jurisdictional powers of SAIs.</p>
<p>The Project Group launched by the SAI of Italy on Benefits and Methodologies of Real Time Audit is expected to complete its activity within 2024. Nevertheless, it may be advisable to include it in the new ESP in case of developments in its activity should occur.</p>
<p>efficiency of SAI: effectiveness is key to a SAIs. Yet, very often at cost of "time to market" - reports come long after the fact, especially in project audits, we react instead of act.... any business unit must prove performance and adequate time to market. must we not?</p>
<p>Development of guidance on the audit of the assessment of damages caused as a result of international armed conflicts/armed aggression. Professional training and exchange of experience remotely.</p>
<p>To be discussed based on the (updated/potentially new) goals and objectives – the projects should be timely, relevant, and well-prepared topics (&amp; content). The activities should be concrete, close to auditors (practical), and all of us (the SAIs) should see after the new ESP is here, what kind of needs would we have based on it.</p>
<p>It could be useful if the activities, old and new, would have objectives and targets. This could lead to closing activities no longer relevant or to refocus their objective.</p>
<p>The main activities the new ESP should include are e-learning, communities of practice and other innovative capacity development initiatives, internships, study visits and demand-driven training Programmes.</p>

**11. Which are the main non-stakeholder organizations you think EUROSAI should collaborate and have interfaces with? In which areas?**

<p>No opinion.</p>
<p>No view.</p>
<p>International Investigative Bodies (such as GRECO), International Federation of Accountants, Bodies involved in developing Artificial Intelligence and Data Analytics.</p>

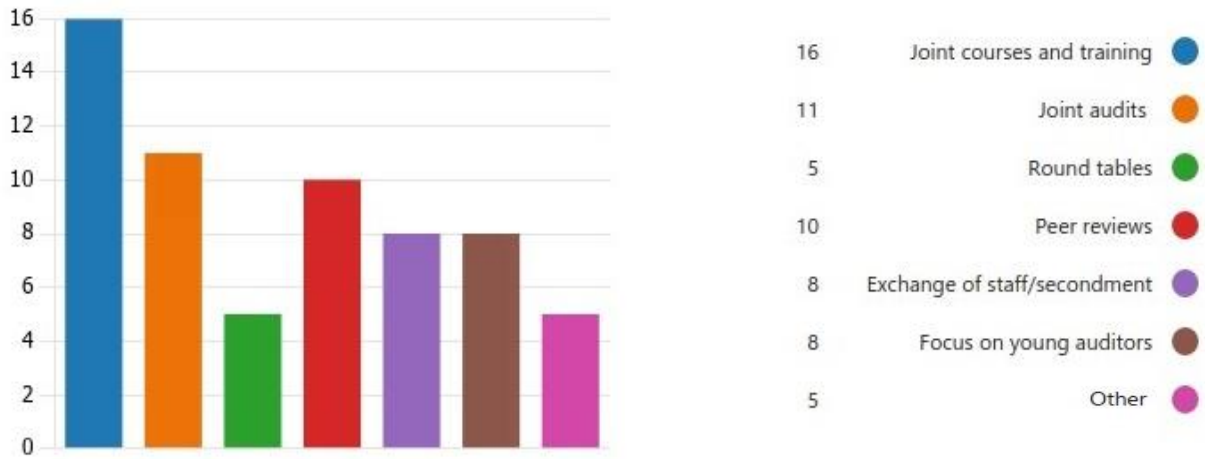


<p>- Strengthen interaction with EU institutions that influence on policy level to EU Member States, candidate countries, neighbourhood countries and wider - UN (in relation to answer no. 9).</p>
<p>INTOSAI, ECA, UN (regarding SDGs), elimination of duplications, coordination of deregulation efforts</p>
<p>As previously suggested by SAI UK, developing links with business will grow in importance and it will be useful to share more widely examples of how SAI work has helped businesses in their interaction with the state. For further reference <a href="https://www.intosaicbc.org/business-the-neglected-stakeholder/">https://www.intosaicbc.org/business-the-neglected-stakeholder/</a> . Also bodies providing professional certification such as ACCA, CIPFA.</p>
<p>The IIA (ECIIA); EURORAI, IFAC;-IAASB;-IPSAS-B, INTOSAI and regional groups; IDI, SIGMA, Universities, Contact Committee of EU Heads of SAIs; and potential donors.</p>
<p>Among the main non stake-holders organizations that EUROSAI could further collaborate with: - European Data Protection Board – In what relates to data protection audit issues - EU – CEDEFOP – On vocational training of staff. - United Nations – In particular in what concerns fight against corruption and SDG audit related issues. - GRECO – In what concerns Corruption and fraud (In the European context) - OECD – Concerning Evaluation of public policies.</p>
<p>-</p>
<p>INTOSAI project groups to ensure there is no duplication</p>
<p>Think-tanks, NGO-s.</p>
<p>OMBUDSMAN, EUROSTAT, academic environment</p>
<p>1. ECIIA - conferences with and for internal auditors 2. EU via the European Court of Auditors 3. UN - to be able to participate as EUROSAI at UN meetings 4. OECD</p>
<p>EUROSAI has a separate portfolio which we believe should continue its activities and we have no specific proposals in this regard. We would leave this question to the owners of Portfolio non-stake-holders to answer in more detail.</p>
<p>International organisations that could give added value to SAIs' work such as United Nations (UN), Organisation for Economic Co-operation and Development (OECD). However, before starting cooperation, it would be important to identify areas where we as an audit organisation at EUROSAI level can contribute/give added value of our audit work.</p>



-
academic circles
Regarding the PG led by the TCA on “Collaboration with national-level UN Agencies in the context of SAIs’ SDG-related Audit Processes” and its output, SAIs should enhance their collaboration with UN Agencies in their countries on SDG specific works. Similarly, agencies set up under EU and OECD can be collaborated with in the scope of good public management, environmental issues, IT-related topics, stakeholder engagement and so on.
N/D
Relevant international organizations.
NIL
NGOs
<ul style="list-style-type: none"><li>• The International Auditing and Assurance Standards Board (IAASB) – in the area of financial audits.</li></ul>
The Institute of Internal Auditors (IIA), United Nations and the OECD are interesting institutions.
no proposals
No specific wishes at this point.
The European Commission, OECD, EPRS, CEPS, think tanks (e.g. Bruegel). Reach out to INTOSAI to see what could be replicated with a European focus.
No answer

12. In the context of EUROSAl activities, please indicate what are the best ways to strengthen knowledge-sharing and communication among SAls at the auditor level ? Please choose 2 of the following -



13. Which of the projects of the Strategic Goal 1 "Professional Cooperation" and the Strategic Goal 2 "Institutional Capacity Development" set in ESP 2017-2023 were involving the auditors of your SAl the most? Please elaborate the reasons for that.

No opinion
1.2 - data analytics. 1.3 - databases - we find the EUROSAl database of audits and products very beneficial.
EUROSAl WGEA (active participation in this WG, including participation in cooperative audits and organisation of meetings), EUROSAl ITWG (active participation in this WG and organisation of meetings), ISSAls as reference material, in particular for performance and compliance audits), EUROSAl Database of audits (periodically we provide summaries and other information on our audits for this database).
Audit English, Club of experts, International coordinated audits, YES congres, etc.
Strategic Goal 2 "Institutional Capacity Development" - the concerning activities were more in line with our institutional priorities



Projects implemented under both strategic goals were considered as important and interesting by our SAI. Participation was depending on current needs and priorities. Representatives from our SAI took part in numerous webinars/seminars, organized under both Strategic Goals during the implementation of the ESP 2017 – 2023.

We have participants in many of the projects from both SGs.

As mentioned above, the Court actively monitors the various projects included in the organisation's Strategic Plan. However, it is possible to highlight some projects where the Court of Audit had a more active participation, namely: Travelling Club of Experts – This initiative is of utmost relevance in the context of discussion and knowledge sharing on SAI innovation and challenges in the audit context Ethics Network (Croatia) – The Portuguese Court of Auditors is Vice-President of this Network, and has done extensive work within EUROSAI on ethics, with an indisputable relevance in the current audit context. Enterprise Risk Management (Turkey) e Auditing in the new normal (Turkey)- These are matters of great interest to the Court, given the ever-increasing relevance of new technologies in supporting the audit process. BIEP PROJECT – Relevant as a means of sharing ideas and experience based on the same methodology for a particular area and comparison of key performance indicators (KPIs) and specific national conditions across various countries. Audit English – Very important considering that improving the use of English in an audit context is beneficial to any SAI and it is also crucial for the standardisation of the technical language of auditing. Data Envelopment Analysis (DEA) - Audit methodology – SAI Evaluation Tools and Methods The subject of auditing methodologies and procedures is always of great interest to our organisation, especially as the Court has a specific unit for the development of support technologies for auditing (and other), as well as, the implementation of the revised standard ISSAI 140 - Quality Control - should be considered by all SAIs.

We engaged mostly within the ITWG, the WGEA and the SG1 co-leadership.

- The groups we were responsible for COVID 19 and Future Risks and Climate Change - Audit English - Club of Experts

Meetings and seminars of EUROSAI WG-s, which deliver knowledge sharing events on topical issues and facilitate a good and sustainable network for auditors in the field. We have also participated in activities of other work streams and project groups.



Auditors from the Romanian Court of Accounts participated in the SG 1 and SG 2 online meetings, as their subject matter is of maximum interest and usefulness for increasing the institutional capacity of the Romanian Court of Accounts.

Audit English - this helps to unify the audit terminology among non-English native speakers  
BIEP - sharing knowledge within PG COVID-19 and PG Future Risks  
Travelling club of experts - sharing knowledge, informal setting a la round tables  
Database of audits - inspiration for audit planning and international comparison

PG Traveling Club of Experts, TFMA, WGITA and WGEA, Ethics Network, EUROSAI Data Bases, PG Investigations - Summer school, Young EUROSAI of the SG1 and DEA of the SG2 were involving the auditors of our SAI most.

1. EUROSAI SG1 project “Travelling Club of Experts”. Webinars are on topical issues such as audit innovations, audit methodology, etc. Organised in on-line/web format – easily accessible to all participants. 2. EUROSAI SG2 project “Audit English”. A good opportunity to improve audit terminology in English, which is not an everyday option for non-English speaking SAIs. 3. BIEP (Benchmarking Information Exchange Project). 4. EUROSAI Database on audits. 5. Innovations in EUROSAI (newsletter). 6. YES Conference 2017/2019/2022.

Well developed project-concept, good implementation of project, relevant for auditors and for SAI operations: - Project on Enhanced Peer-to-peer long-term cooperation (the NETH/SWE) and project on Government response on covid-19 (UK), YES-conference 2022

projects related to auditing governments' covid-19 responses

In general, we have benefited from all projects under SG1 and SG2 in different aspects. We find them quite inclusive regarding the relevance to TCA's audit and other activities. For example, Project groups such as Travelling Club of Experts fosters an informal professional cooperation among auditors on audit, audit methodology-related topics which attracts larger number of auditors. Likewise, Project Group on Preparing for Future Risks and Climate Crisis facilitates sharing of audit approaches and experiences on future thinking and foresight, auditing future risks, climate mainstreaming in spending.. which are also very relevant to SAIs' agendas and thus draws auditors' attention. Also, cooperative audits launched especially under “Objective 1.1. To promote audit-related cooperation by acting as a broker between members” caught great attention of the TCA (such as cooperative audit on plastic waste, cooperative audit “Municipalities' Own Revenues for Providing Quality Services to the Citizens During Pandemic” etc) since TCA is always eager to involve in cooperative audits on its interest areas.



Insitutional capacity development involved our auditors the most.
Exchange of staff/Joint audits.
Newsletter
I do not know
Our Office was involved in the following projects and events over the past Strategic Plan period: • EUROSAT Congress • EUROSAT WGEA Annual Meetings and Spring Sessions • 13th Meeting of the EUROSAT IT Working Group, Floriana, Malta, 2019 • IX and X meeting of the Task Force on Audit and Ethics, Lisbon 2018 and Bonn 2019 • YES Young EUROSAT Conference, Tallinn 2017 and Stockholm 2022 • Implementation of the ISSAI 300 seminar, Bratislava 2017 The primary reason for our Office's involvement in the majority of the above projects and activities has been the congruence of their theme and content with our own annual work plan.
It was SG1 because we had a lot of intervention and interaction in this field.
PG Civil society; PG Audit English; Parallel audit on Workforce 2030- Challenges and opportunities.
SG1: "Cooperative audit "Municipalities' Own Revenues for Providing Quality Services to the Citizens During Pandemic"; "Publish the EUROSAT TFMA Audit Compendium"; "Collecting and analysing information on the implementation of the United Nations Sustainable Development Goals in the municipalities of the TFMA countries"; "Collecting and systematizing data on the manner/methods of monitoring the implementation of the recommendations given in the audit reports for local self-government units"; Project Group on Investigations;"Update database about the main municipal data/expenses annually"; Travelling club of experts; Follow-up of the implementation of audit recommendations, Quality management. SG2: "The accumulation of SAIs' knowledge on issues of prevention and consequence elimination of disasters"; "Conduct audits on issues related to the prevention and elimination of the consequences of various types of disasters and create a database".
-
SG1: Innovations in EUROSAT SG2: none We participate in the activities where we find that there is the highest added value for us. In this regard, we are currently reviewing our international involvement to focus on areas with the highest added value, taking into account our limited resources.
Auditors from our SAI were mainly involved in online meetings and discussions





**14.** In which ways do you believe EUROSAl should promote, publish and deliver the outcomes and results of its projects and other activities to ensure that the outcomes and results will reach your auditors?

In seminars and web-pages of the working groups.
Online workshops/updates.
Results of EUROSAl projects and activities to be communicated to all EUROSAl SAIs as soon as they are completed and approved. To present results also in a summarised version, possibly with extensive use of infographics and through short video clips.
-
Publication of multilingual, written summaries, video materials, summaries of frequently asked questions + answers, newsletters about current developments
All relevant information should be published on the EUROSAl website. If possible, financial resources might be allocated to ensure upon request translation into other languages that the official EUROSAl languages.
EUROSAl website; Members' websites; other multimedia channels; social media.
In our opinion, the sharing of the results of EUROSAl's work could be improved, through, for example: - The regular use of youtube, twitter, LinkedIn; - A general topic newsletter or one about specific projects, sent – regularly -to all the SAIs members of EUROSAl - Quarterly webinar accessible to all interested parties to disseminate all EUROSAl news and products.
Currently, the regular SG meetings and congresses provide a framework to promote and report on activities. We consider that in order to have an effective communication, it should be bundled and concise and not be subject to duplications.
- Through the website but publish hard hitting excerpts on social media (LinkedIn) that can be shared
EUROSAl should upgrade its webpage asap for it to function as a platform for sharing up to date information.
- publication on the EUROSAl website and eventually transmission to the International Relations Departments of all EUROSAl member SAIs, under the generic title "ESP News"; - creation of a platform for auditors within EUROSAl to organize meetings in the form of a debate forum in which EUROSAl products and results are presented and promoted; - editing a periodic newsletter containing topics of general interest and progress reports for EUROSAl programs and periodically presenting the status of the Strategy's implementation.
In our opinion, each product should be communicated via EUROSAl news, via a Youtube video summarising the main results as well as via EUROSAl twitter account. Right now, each auditor



<p>can subscribe to EUROSAI news, the question is who knows about it. But it is usually a matter of internal communication in each SAI that should provide this information to its auditors.</p>
<p>Encourage SAIs' international teams to disseminate the information to auditors. Search for new means of communication, and information publication. There must be relevant and easily accessible information on the EUROSAI Website, so that it is easy to share, that it is relevant, and that it can be shared within the SAI. Perhaps some short messages on social networks or the highlighted new information on the EUROSAI Website.</p>
<p>We think that the first step to reach this goal should be a modern communication tool (e.g. user-friendly website, social networks, other platforms, etc.) through which the audit products can be delivered to the auditors and SAIs. It is also essential to ensure that the materials are up-to-date and relevant to the needs of users. Different hashtags such as #afteraudit, #summaries #webinars, etc. could be introduced to classify the audit products.</p>
<p>- A EUROSAI website with the capacity to organize and expose the activities and outcomes from different events and projects taking place in the EUROSAI community – in combination with internal reporting from auditors that been participating in the the project/activity at hand.</p>
<p>through a reader friendly website and disseminating knowledge/skills obtained during EUROSAI events within SAIs internally</p>
<p>By organizing informative activities such as workshops, meetings, seminars, round tables to share the results of the projects. Also, by embedding the promotion of those outputs in regular EUROSAI events such as Congress, GBs, technical meetings, Conferences, WG/TF meetings if relevant, etc.</p>
<p>Regular newsletters are a good format of information.</p>
<p>Through modern communication channels (not just e-mail)</p>
<p>NIL</p>
<p>Through working groups</p>
<p>An increased use of social media will probably help the results reach a wider audience among auditors, including auditors in our Office. Although every effort is made internally to share EUROSAI products among our staff, perhaps a more informal approach with various types of EUROSAI products (e.g. infographics posters, short bulletins or announcements etc), will further promote the results of EUROSAI.</p>
<p>We will take the lead of the newsletter « EUROSAI Innovations », I think this is a good mean to promote the results.</p>
<p>Web site.</p>
<p>as you do it today</p>



<p>Post this information on the EUROSAI website. Make reviews of project results and send them to SAIs with links to detailed information on deliverables. Cover this information in the EUROSAI Journal. Organize webinars for SAIs, where project deliverables would be presented and discussed</p>
<p>To have clear and timely information available (an user-friendly registry of the activities; not like the current OP) preferably online. The information should reach our institution first - the information does not seem to be structured, so it is not easy to get an updated and overall picture of the EUROSAI activities and general information too.</p>
<p>Via a revamped EUROSAI website by making efficient use of dissemination and collaboration tools. This could be done in conjunction with reviewing the communication strategy.</p>
<p>We think it should be disseminated by emails addressed to SAI's official email and through publishing news about them. Some auditors do not follow the websites and we can forward the emails directly to them. We are sure they check their emails.</p>

**15. In which ways do you believe EUROSAI should increase the diversity of the work tools available to SAIs?**

<p>No opinion.</p>
<p>Consultation with SAIs and their needs through surveys and workshops.</p>
<p>Through more publicity of such work tools, e.g. holding periodic updates through journal or other communication means.</p>
<p>Continue with elaboration of training strategy in alignment with the development needs of the members and support the continuous and periodical organisation of training event.</p>
<p>Digitalisation, online access, visualization, infographics</p>
<p>No further suggestions</p>
<p>Through training, workshops and joint audits.</p>
<p>This can be achieved by sharing innovative tools to support the auditor in matters such as data collection and analysis, artificial intelligence, audit-related data security, fraud/corruption risk identification and assessment, or the development of audit analytical procedures.</p>
<p>We hold that one good way to bring new tools/knowledge to individual auditors is through developing self-learning tools such as online courses that are time-unbound and individually self-paced.</p>



<p>- More shared resourced, for example use of frameworks on major topics to help frame performance audits - Better sharing of international comparisons (data and process of how individual governments works) to help strengthen our impact and recommendations</p>
<p>Each tool and product needs to adhere to a strong practical need.</p>
<p>- through collaboration with the academic environment, researchers and sociologists; - contests for ideas launched in the EUROSAL community.</p>
<p>BIEP can be used as a primary tool not only for sharing and storing data or discussions but also for surveys. In this way, surveys would be in one place. Also, database of audits is a very useful tool for getting inspiration from abroad.</p>
<p>If any tools used by other countries have proven successful, it would be very useful to share them via networks, PGs, etc.</p>
<p>Target on exchange of experience events. Practical work in auditing.</p>
<p>- By communicate existing and innovative work-tools to the community and to try to promote the use of these work tools in different fora, such as workshops, working goups, conferences etc.</p>
<p>these are diverse enough</p>
<p>Surveys or some quick questionnaires can be designed to explore audit work tools used by SAIs. Responses gathered from SAIs, then, can be shared within EUROSAL in the context of knowledge and experience sharing to inform other SAIs of these work tools as well as encourage further development of those tools by the respective SAIs.</p>
<p>N/D</p>
<p>/</p>
<p>NIL</p>
<p>Through education and courses</p>
<p>Although a big part of the needs for implementation guidance is covered by the IDI, perhaps EUROSAL could further help this process, by issuing handbooks and practical guidance on IFPP implementation issues or other matters of current interest, including relevant templates or electronic tools (e.g. sample size calculations, misstatement or deviation projections, evaluating the results of a sample, working paper templates (for all stages of an audit, from planning through to follow-up and all audit types, etc).</p>
<p>A platform for exchange or a working group on tools could be welcome.</p>
<p>Sharing of best practices in the work tools used in each SAI.</p>
<p>diversity is good and useful</p>



no proposals
Maybe sharing experiences of different tools. Tools and needs among the 51 Members might vary quite a lot, but some analysis (comparison, experiences, usefulness etc.) of different tools could be of use (and would support many SAIs at the same time).
No specific opinion on this issue.
-

**16. In which ways do you believe EUROSAI should enhance the diversity of audit products (e.g. abstracts/summaries, videos)?**

No opinion.
The range of audit products are currently satisfactory.
Through journal, social media, periodic video clips, summaries of its main products.
Elaborate comparative analyses of the audits (two or more) conducted independently in different countries on the same or similar topics and thus have ex-post conclusions on results and effects – and learning lessons for the future.
Variety in the choice of topics, visualization tools, regular review and update of the existing EUROSAI database, classification thereof according to topics (color coding, etc.)
No further suggestions
Abstracts and videos
EUROSAI may explore the diversity of audit products, for them to become more appealing to the auditors/SAI workers, exploring the use of tools like short abstracts and videos, infographics, podcasts or small films (like role plays).
EUROSAI could assess how to use full range of multimedia formats to enhance the diversity of audit products.
More extracts using social media (eye catching graphics etc)
Most important would be to have a functioning and useful gateway to finding audits (i.e. the existing audit database has good potential). It is not necessary to duplicate information already available in other sources, but to ease the effort of finding this information. So, work should perhaps be put in promoting the database, and making it more user-friendly and modern, so that SAIs would list their conducted audits and in case of interest, further



<p>information could be asked from the SAI directly. Of course, if materials in English are available, these are good to be added.</p>
<p>- extracts and summaries, to be sent through the Newsletter to EUROSAI member SAIs; - videos published on the EUROSAI website on various topics and professional approaches; - the involvement of EUROSAI members in the evaluation of existing products and the request for ideas/proposals of products relevant to the information needs of users.</p>
<p>In our opinion, EUROSAI should communicate about its results via videos and well-visualised outputs. This is how EUROSAI can attract as many followers as possible.</p>
<p>By sharing experiences and discussing newly emerging practices and spending more time to debating pros and cons. By asking SAIs' stakeholders jointly (on behalf of EUROSAI) to share their views if they find the new products beneficial and why.</p>
<p>Distribution of audit products based on target groups (by topic, by relevant channel and format).</p>
<p>- By promoting best-practice in different fora like webinars, seminars, meetings etc.</p>
<p>by ensuring events during which SAIs can share their best practices and lessons learned</p>
<p>Similar to Q14, surveys or some quick questionnaires can be designed to find out different audit products used by SAIs. Responses gathered from SAIs, then, can be shared within EUROSAI in the context of knowledge and experience sharing to inform other SAIs of these products. Another way to increase the diversity of audit products can be setting up a special team within EUROSAI that is charged with searching for various audit products and providing trainings of their use to the demanding SAIs. Once an audit product is launched by the respective SAI(s), that special team may also provide support to the developers of the audit product in terms of its promotion through diversified ways (producing videos, brochures, booklets for further reputation).</p>
<p>Audit products such as short summaries/abstracts are interesting tools of information.</p>
<p>In order to make audit products accessible and understandable to the public EUROSAI should produce extra visual materials that are published along with the products to complement it, including designed abstracts, infographics, animation and videos.</p>
<p>Podcasts - videos</p>
<p>Through good examples</p>
<p>As mentioned in our answer to question 13 above, infographics posters, short bulletins, illustrated posts on social media, videos and other visuals may help increase the audience for EUROSAI results.</p>
<p>The communication diversity of our audit productions is steered by our planning department and the communication department. An exchange on this subject could be welcome.</p>



Sharing of best practices in the audit products used in each SAI.
This is very country- and culture-dependent - not sure whether this is subject relevant to majority of member countries.
It is advisable to distribute annotations/summaries, videos records of the meetings. Create databases of best practices
Information sharing if and when needed, it is useful to hear from experiences and which has worked well in other countries.
Each SAI has its own specificity and a wide variety of audit products, we do not see how EUROSAI could intervene on further enhancing the diversity of audit products.
There may be short videos on topical issues or certain topics determined by members from different SAIs. This could be a good way of knowledge sharing. A functional discussion forum could be also useful where colleagues from different member SAIs could discuss different topics.