

## **Terms of Reference**

### **on the Project Group on Audit English**

*(2021-11-24)*

#### **1. GENERAL PROVISIONS**

##### **1.1 Name of the Project Group**

EUROSAI Project Group on Audit English

##### **1.2 Background and objective of the Project Group**

The objectives of EUROSAI, defined in Article 1 of its Statutes, are to promote professional cooperation among SAI members, to encourage the exchange of information and documentation, to advance the study of public sector audit and to work towards the harmonization of terminology in the field of public audit.

EUROSAI exists to support SAIs to share and learn together. Our exchanges of knowledge and expertise can help EUROSAI members decide on how to ensure their approach to public audit is relevant, up-to-date and informed by good practice developed by others in response to emerging issues and changes in the environment and society.

EUROSAI's shift to project groups – short-term cooperation initiatives designed to encourage the involvement of more SAIs as they do not involve a long-term commitment – has resulted in more SAIs getting involved in EUROSAI activities. For our cooperation to add maximum value, we need to be able to work together in a common language. Many EUROSAI activities use English as the lingua franca, but there are sometimes different interpretations of the same English word due to different country contexts.

Our work in SG2 has seen this issue play out many times. The SG2 team is proposing to establish a short-term Project Group on Audit English to support all EUROSAI members to improve and broaden their knowledge of the English audit-related language and build common definitions for use by all non-native English-speaking auditors.

Informal consultations from several member SAIs suggest that Audit English would be a welcome contribution to the capacity development of SAIs and individual staff's professional development. Working with SAI UK (Vice-chair), we have produced this concept of Audit English linguistic support for EUROSAI Members. The initiative will help EUROSAI Members study terminology and syntax of technical English concerning audit and control. Knowledge gained could help participants in their audit work, in drafting international reports for EUROSAI activities, or analyses of English audit-related specialised publications.

The objective of the EUROSAI Project Group on Audit English is to make a direct contribution to the harmonisation of English language terminology in the field of public audit. The group will support wider benefits by:

- providing a platform for professional, language-related capacity building of SAIs;
- ensuring professional development of the EUROSAI Members' staff – upskilling and training;
- improving the exchange of knowledge and experience to the benefit of EUROSAI and its individual members;
- facilitating the sharing of audit approaches, methods and experience, thus building mutual understanding between SAIs of common issues and insights into resolving them; and
- supporting more efficient and effective international audits.

### **1.3 Link with EUROSAI Strategic Plan**

#### **1.3.1. Strategic Goal/Portfolio to which is linked**

SG2 Objective 2.2. To promote and encourage institutional development through self-assessments, peer reviews and other evaluations.

#### **1.3.2. No duplication/overlaps with other activities of the ESP**

The objectives of EUROSAI, defined in Article 1 of its Statutes, are, among others:

- To promote professional and technical understanding and co-operation among member institutions of EUROSAI and with the other Regional Groups of INTOSAI;
- To maintain relations with national and international institutions specialising in problems affecting the audit of public income and expenditure;
- To collaborate in the exchange of techniques and knowledge considered to be of interest, as well as to encourage the holding of seminars and training courses for the officials of the member institutions of EUROSAI, as well as other member institutions of INTOSAI;
- To promote and facilitate the exchange of information and documentation among the EUROSAI members, as well as the dissemination of publications on matters coming within their competence;
- To secure the unification of terminology in the sphere of audit of public finances;
- To make every effort to achieve greater understanding of problems and matters relating to the audit of public finances.

The nature and aims of this Project Group are entirely aligned with the above-mentioned objectives, as well as the EUROSAI Strategic Plan 2017-2023. In line with the Strategic Plan, the

activity of EUROSAI is focused on its two Strategic Goals: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation, and Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

The Project Group will contribute to the development of both strategic goals.

## **2. STRUCTURAL PROVISIONS**

### **2.1 Lead SAIs**

- Supreme Audit Office of Poland (Chair)
- UK National Audit Office (Vice-Chair)
- Swedish National Audit Office (Vice-Chair)

### **2.2 Contact Persons**

- Supreme Audit Office of Poland: Kamila Żyndul, Chief Expert International Relations ([Kamila.Zyndul@nik.gov.pl](mailto:Kamila.Zyndul@nik.gov.pl), mobile: +48 728 412 441) and Kinga Przepióra-Pałucka, Chief Expert International Relations ([Kinga.Przepiora-Palucka@nik.gov.pl](mailto:Kinga.Przepiora-Palucka@nik.gov.pl), phone: +48 22 444 5416);
- National Audit Office of the United Kingdom: Andy Fischer and Pamela Hope ([international@nao.org.uk](mailto:international@nao.org.uk));
- Swedish National Audit Office: Peter Danielsson, Senior International Advisor ([peter.danielsson@riksrevisionen.se](mailto:peter.danielsson@riksrevisionen.se), mobile +46-73 445 2303).

### **2.3 Participants**

The Project Group is open to all EUROSAI members, however joining the Project Group does not mean the necessity to sign up to all project activities.

## **3. TECHNICAL / PROCEDURAL PROVISIONS**

### **3.1 Intended Results**

- Support to professional, language-related capacity building of SAIs and methodological development among EUROSAI community;
- Professional development, upskilling and training of EUROSAI Members' staff;
- Improved exchange of knowledge and experience to the benefit of EUROSAI and its individual Members, among others the exchange of audit approaches, methods and experience, to build mutual understanding between SAIs of common issues and insights into resolving them;
- More efficient and effective international audits.

### **3.2 Benefits to EUROSAI Membership**

See 3.1.

### **3.3 Duration & Key Milestones**

The Project Group was developed from May 2021 to approval November 2021.

- January 2022: Project Group approved, project launch event and interested EUROSAI Members confirm participation
- February 2022: Project group members develop and agree a year one project plan of knowledge sharing activities; e.g. common lexicon, language seminars etc.
- Progress and the value added will be assessed after one year with members asked if they wish to continue to the project group.

### **3.4 Working Methods**

Cooperation should be as effective as possible and therefore the Project Group will work mainly through virtual platforms.

### **3.5 Necessary Resources**

The SAIs of Poland, Sweden and the UK will provide staff to coordinate the activities of the Group. The Project Group will use the existing EUROSAI communications tools as much as possible. The webinars will be conducted via the Blackboard platform made available by the EUROSAI Secretariat – the Spanish Court of Auditors. All audit English-related materials and documents will be uploaded to the database of the BIEP (Benchmarking Information Exchange Project), established and managed by the EUROSAI Presidency – the Supreme Audit Office of the Czech Republic.

### **3.6 Reference Documents**

*Not applicable.*

## **4. ACCOUNTABILITY PROVISIONS**

The Project Group is established to achieve the objectives set out in these Terms of Reference. The Group will report on its progress and results to the EUROSAI Governing Board via the SG2 progress reports at the EUROSAI Governing Board meetings, following the procedures defined in the General Procedures for the EUROSAI Strategic Plan.

The leading SAIs of the Group will coordinate the work and develop an agile process that adds value to the EUROSAI community. Members will be asked to vote on continuing the group each year.