

# EUROSAI's 2021-2024 Activity Report

EUROSAI Secretariat/Spanish Court of Audit

May 2024

XII Congress - Item 2.1 (A)

## EUROSAI's 2021-2024 ACTIVITY REPORT

### Introduction

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In compliance with article 12.3 of the EUROSAI Standard Procedures, the Secretary General presents to the XII Congress this Activity Report with information on the performance of the Organisation since the XI Congress (held online for the first time in history due to the COVID-19 pandemic, on 14 and 15 of April 2021, hosted by the Supreme Audit Office of the Czech Republic), as well as on the events scheduled for the near future:

1. Highlights of the reporting period.
2. Actions and adjustments derived from COVID-19 pandemic.
3. EUROSAI Governing Board's Statement on the situation in Ukraine.
4. Implementation of the EUROSAI Strategic Plan (ESP).
5. Activity of the EUROSAI Secretariat.
6. EUROSAI Financial Issues.
7. Cooperation with INTOSAI, other INTOSAI Regional Organisations and external partners.
8. Membership in EUROSAI.
9. Upcoming Events.

Since the XI Congress, the EUROSAI Governing Board (GB) has held **6 meetings**: London (United Kingdom), 16 November 2021; Lisbon (Portugal), 21-22 September 2022; Vilnius (Lithuania), 14-15 June 2023; and the e-meetings held on 3 March 2022, on 20 December 2023, and on 19 April 2024 (extraordinary meetings).

The EUROSAI activity during the 2021-2024 period was essentially devoted to the execution of the EUROSAI Strategic Plan (ESP) 2017-2024, developing the EUROSAI Operational Plan and portfolios.

A summary of the main EUROSAI activities performed from April 2021 to May 2024 are provided in this report.

## 1. Highlights of the reporting period

### Professional cooperation and capacity development



### Members and stakeholders informed... and connected



## 2. Actions and adjustments derived from COVID-19 pandemic

After the mandatory changes derived from the COVID-19 pandemic which meant postponing numerous seminars and meetings or carrying them forward using an online format -including the XI EUROSAI Congress celebrated in April 2021-, the situation evolved favourably towards normalcy allowing the celebration of in-person meetings such as the 55<sup>th</sup> EUROSAI GB meeting in London on 16<sup>th</sup> November 2021 or the EUROSAI Post-Congress Get-Together held in Prague on May 2022.

However, the situation during the first months after the XI EUROSAI Congress and the awareness of the usefulness of holding online meetings led to the occasional continuation of this type of meetings, both at a technical level and for holding EUROSAI Governing Boards.

### 3. The EUROSAI Governing Board's Statement on the situation in Ukraine

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As a reaction to the outbreak of the war, on March 3<sup>rd</sup>, 2022, the EUROSAI GB adopted a [Statement](#) (at its 56<sup>th</sup> extraordinary meeting) that has been in force ever since, by which, together with strictly and unequivocally condemning the Russian aggression on Ukraine, the EUROSAI Governing Board:

- suspended all cooperation with the Accounts Chamber of the Russian Federation and the State Control Committee of the Republic of Belarus;
- called upon EUROSAI members to refrain from any cooperation with them, and refrain from participation in the events organized by those within or outside the cooperation frameworks of EUROSAI and INTOSAI;
- called INTOSAI to consider the suspension of the holding of office of INTOSAI Presidency of the Accounts Chamber of the Russian Federation;
- pledged the Accounting Chamber of Ukraine maximum support and assistance in performing their duties and maintaining its independence and called EUROSAI members to equally provide them.



During its 57<sup>th</sup> meeting, the EUROSAI GB agreed that the Statement was still valid, but that it was necessary to decide on how to go forward among

the different approaches. At the 58<sup>th</sup> GB meeting the following decisions were adopted: to authorise the EUROSAI Project Group on Regulations to proceed with drafting a suitable amendment of the EUROSAI Statutes regarding the suspension of membership in the organisation, and to propose the host of the XII EUROSAI Congress to include two new items in the agenda about the support of the EUROSAI Statement on the situation in Ukraine and to put to discussion and vote the amendment of the EUROSAI Statutes.

Moreover, during its 60<sup>th</sup> extraordinary meeting, held on 19 April 2024, the EUROSAI GB agreed to submit the "Statement on Ukraine" -adopted at the 56<sup>th</sup> extraordinary GB meeting- to the XII Congress only for informative and taking-note purposes. It also agreed to postpone the adoption of the Draft Proposal of "Statement of the XII EUROSAI Congress on the Situation in Ukraine" to the next in-person GB meeting for its subsequent approval as an extra item in the agenda of the next face-to-face Congress meeting.

## 4. Implementation of the EUROSAI Strategic Plan (ESP)

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During the reporting period, EUROSAI has continued the development of its second Strategic Plan, endorsed by the X Congress gathered in Istanbul (2017) for a six-year period and extended until 2024 due to the postponement of the XI Congress till 2021 caused by the Covid-19 pandemic.

















The Strategic Goals and Governance Portfolio's holders have been working, respectively, in the achievement of EUROSAI's Strategic Goals 1 & 2 (*Professional cooperation* -co-led by the SAIs of Lithuania and Germany-; and *Institutional capacity development* -co-led by the SAIs of Poland and Sweden-), and its governance objectives, as defined under each Governance Portfolio (*Overall governance and culture* - led by the SAI of the Czech Republic; *Communication* - SAI of Spain (co-led by the SAI of Israel); *Relations with non-SAI stakeholders* - SAI of Latvia; *Relations with INTOSAI and its Regional Organisations* - SAI of Spain; and *Emerging issues and forward thinking* - SAI of United Kingdom). In this regard, at its 58<sup>th</sup> meeting, the EUROSAI GB agreed on the Presidency proposal to create a new portfolio on Inclusiveness at the GB meeting following the XII EUROSAI Congress.










The General Procedures for the ESP 2017-2024, conceived as a guidance for the implementation of the ESP and the successful achievement of its Strategic Goals, were drafted by the Coordination Team and approved at the 49<sup>th</sup> Governing Board meeting held in 2018. At the same time, the Operational Plan (OP) for the implementation of the ESP 2017-2023 was also approved at that meeting. To ensure an integrated approach, the OP was composed of the projects related to the Strategic Goals 1 & 2 and those designed to put in place the Governance Portfolios. Moreover, those projects comprised in the work programmes of the Working Groups and Task Forces with a direct linkage to the Strategic Goals 1 & 2 in terms of their desired outcomes, were included in the OP.

During the reporting period, 3 Working Groups (WGs), 1 Task Force (TF), 1 Network (N.ET) and 23 Project Groups (PGs) have been contributing, together with the co-leaders of the Strategic Goals 1 & 2 and the Governance Portfolio holders, to the successful implementation of the ESP and the enhancement of EUROSAI's governance.

Fourteen of the seventeen existing EUROSAI PGs are new or updated. On the other hand, during the reported period, six PGs have completed their activity and published their

respective outputs, which are available in the [Project Groups' section of the EUROSAI website](#). The PGs which have been active during that period are shown in the table below:

17 active Project Groups & 1 Network		
	✓ Workforce 2030 - Challenges and Opportunities – <b>Closed!</b>	↔  Israel
	✓ Travelling Club of experts – <b>New!</b>	↔  Lithuania & Israel
	✓ Auditing in the new normal – <b>Closed!</b>	↔  Türkiye
	✓ Raising the Awareness of the SAIs on the Enterprise Risk Management (ERM) of the auditees and using the ERM approach in developing risk-based annual audit plans – <b>Closed!</b>	↔  Türkiye
	✓ Innovations in EUROSAI – <b>New format</b>	↔  France
	✓ Benefits and Methodologies of Real Time Audit – <b>New!</b>	↔  Italy
	✓ EUROSAI Network for Ethics (N.ET)	↔  Croatia & Portugal
	✓ Parallel Audit on Artificial Intelligence – <b>New!</b>	↔  Israel
	✓ Investigations – <b>Closed!</b>	↔  The Netherlands
		✓ Audit English – <b>New!</b>
✓ Collab. UN Agencies SAIs' SDG-related Audit Processes – <b>Closed!</b>		↔  Türkiye
✓ Digital University of INTOSAI – <b>New!</b>		↔  Russian Federation
✓ Data Envelopment Analysis (DEA) – <b>New!</b>		↔  Sweden
✓ SAI Evaluation tools and methods – <b>New!</b>		↔  Sweden
✓ EUROSAI Secondment Programme – <b>new!</b>		↔  Czech Republic

<b>PORTFOLIO ON OVERALL GOVERNANCE AND CULTURE</b>	✓ EUROSAI Regulations	↔  Spain
	✓ Drafting the EUROSAI Strategic Plan (ESP) for 2024-2030	↔  Israel
<b>PORTFOLIO ON COMMUNICATION</b>	✓ Relaunch of EUROSAI's Website	↔  Spain
<b>PORTFOLIO ON RELATIONS WITH NON-SAI STAKEHOLDERS</b>	✓ Capacity building on non-SAI stakeholder engagement – <b>New!</b>	↔  Latvia
	✓ Joint EUROSAI-European Confederation of Institutes of Internal Auditing (ECIIA) – <b>New!</b>	↔  Latvia
<b>PORTFOLIO ON EMERGING ISSUES AND FORWARD THINKING</b>	✓ Auditing the response to the COVID-19 pandemic – <b>Closed!</b>	↔  UK
	✓ Preparing for Future Risks and Climate Crisis: Time for Audit to take a Long-term View – updated ToR pending	↔  UK
	✓ EUROSAI support to the Accounting Chamber of Ukraine – <b>New!</b>	↔  UK
	✓ Resilience and Preparedness – <b>New!</b>	↔  UK

As a response to the audit challenges emerged from the COVID-19 pandemic and as a proactive approach to future risks, respectively, two PGs were launched under the initiative of the Portfolio holder on Emerging issues and Forward Thinking: the PG on “Auditing the response to the Covid-19 pandemic” that was closed on April 2024<sup>1</sup>, and the PG on “Preparing for future risks and climate crisis: Time for audit to take a long term view” that continues its activity and is undergoing an update of its name and Terms of Reference, as informed by the portfolio holder during the 58<sup>th</sup> GB meeting. Moreover, a PG on Resilience and Preparedness has been recently created under the Portfolio on Emerging issues and Forward Thinking. Additional information about these PGs can be found in the progress report of the above-mentioned Portfolio holder.

EUROSAI’s WGs and TF provide the Organisation with the most suitable framework for fostering and enabling continued professional cooperation, at technical level, on specific audit fields:






### 3 Working Groups

- |  |                              |   |
|--|------------------------------|---|
| <b>Working Group on Information Technologies</b>                                   | Chair: SAI of Estonia (2020) |  |
| <b>Working Group on Environmental Audit</b>  | Chair: SAI of Poland (2020)  |  |
| <b>Working Group on the Audit of Funds Allocated to Disasters and Catastrophes</b> | Chair: SAI of Ukraine (2014) |  |



### 1 Task Force

- |   |  |   |
|---|--|---|
| <b>Task Force on Municipality Audit</b>   | Chair: SAI of Lithuania (2016)   |  |
|  |  58 GB approved Chairmanship transfer to the SAI of Latvia in the new 2024-2030 strategic period of EUROSAI |   |

<sup>1</sup> More information on this PG can be found in the [PG’s section of the EUROSAI website](#), and in the [piece of news](#) published in the EUROSAI website.

With respect to the EUROSAI Task Force on Municipality Audit (TFMA)<sup>2</sup>, the 58<sup>th</sup> EUROSAI Governing Board meeting, held in Vilnius, Lithuania, 14-15 June 2023, accepted its proposal to transfer the chairmanship of the TFMA from the National Audit Office of Lithuania to the State Audit Office of Latvia in the new 2024-2030 strategic period of EUROSAI. Moreover, during its 60<sup>th</sup> extraordinary meeting, the EUROSAI GB supported the draft resolution presented by the chairs of the TFMA to change the status of the Task Force into a Working Group on Municipality Audit (WGMA)<sup>3</sup>.

Also at that meeting, the SAI of Türkiye informed that, during the 61<sup>st</sup> EUROSAI GB online meeting, it would present a draft resolution to establish a new EUROSAI Task Force on Sustainable Development Goals (TFSDGs).

Around 54% of the projects and activities included in the OP under the umbrella of the SG1 and SG2 are being carried out by the WGs and TFs. Although these structures report to the GB directly, their work contribute to the SGs' outcomes and are a key piece not only in the implementation of the ESP, but in the entire Organisation itself. A close coordination between them and the SGs is, thus, needed, and the CT has a crucial role as well, since this structure is responsible for avoiding overlaps, ensuring synergies, and streamlining the development of the ESP, taking as well into account the WGs and TFs' own work plans.

**Strategic Goal 1 (SG1)** continued to fulfil its objectives with 68 projects. Under the first objective to promote audit-related cooperation, 14 cooperative audits on important topics such as e-commerce, air quality and waste management, and more recently on artificial intelligence were initiated. Also, the Task Force on Municipality Audit performed a valuable systemisation and analysis of the municipalities' external audit systems in the member countries. Regarding the second objective to support innovative audit approaches by making use of new technologies, the Benchmarking Information Exchange Project has developed into a vivid platform for exchange. Also, other audit approaches such as reactive and rapid audit reporting or the use of ERM of the auditee for audit planning were elaborated. The Innovations Newsletter contributed to spreading insights into these aforementioned and other highly topical issues. For the final objective to facilitate knowledge-sharing within EUROSAI and with external stakeholders, targeted formats such as the Young EUROSAI Conference and the Travelling Club of Experts webinars and meetings proved very successful. Additionally, the database projects continued to grow and were made more accessible. The WGEA and ITWG both established e-learning courses. The Network for Ethics particularly engaged with external stakeholders such as other regional groups of INTOSAI or the OECD on ethics-related issues.

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<sup>2</sup> Established at the 44<sup>th</sup> EUROSAI Governing Board meeting, held in Luxembourg on 13-14 of June 2016.

<sup>3</sup> Detailed information on item 5.4 (A) of the XII Congress meeting's agenda.



More detailed information on the overall development of the ESP is included in the final report on the ESP (2017-2024) prepared by the EUROSAI Coordination Team (CT) and the consolidated progress reports of SGs and Governance Portfolios (2021-2024), drafted by the Coordination Team in close coordination with the portfolio holders, and distributed to all members.

One of EUROSAI's main purposes since its creation was to build a framework for the exchange of knowledge among its members, to promote mutual enrichment and to improve the audit of public funds. In this regard, a total of 170 training events and technical meetings (104 of them held remotely) have brought EUROSAI auditors together for the exchange of experiences and best practices, and 6 cooperative audits and other joint projects have offered them the opportunity of working together and, thus, of learning by doing.



## EUROSAI Post-Congress Get-Together

Some of the major events that can be highlighted in this regard are the EUROSAI [Post-Congress Get-Together](#)<sup>4</sup>, organised by the EUROSAI Presidency in Prague on 22-24 May 2022, gathering EUROSAI members in person after a long pandemic period and enabling them to actively engage in challenging discussions during its 9 workshops and marketplace; the [5<sup>th</sup> Young EUROSAI \(YES\) Conference](#)<sup>5</sup> on the main theme "experimental culture", organised by the SAI of Sweden in Stockholm (Sweden) on 12 - 15 September 2022; the [EUROSAI-ECIIA virtual event](#) "European Public Sector Forum: New challenges for internal and external auditors in the Public Sector"; the [EUROSAI-ECA panel discussion](#) "Translating climate ambition into delivery" at the UN Climate Change Conference [COP26](#), held in Glasgow (United Kingdom) on 4 November 2021; among others organised in the framework of EUROSAI's Strategic Goals and Governance portfolios.



Other events organised in the framework of EUROSAI's Strategic Goals and Governance portfolios, were the [Renewable Energy Investment Conference](#)<sup>6</sup> held in Tbilisi (Georgia) on 26-28 October 2022, where representatives of the SAIs of Latvia, Israel, and the European Court of Auditors shared case studies and experiences in the panel discussion "Lessons learned from

<sup>4</sup> More information in the EUROSAI Presidency website: <https://www.euroesai2021.cz/>

<sup>5</sup> More information: <https://www.yes-2022.com/>

<sup>6</sup> A [piece of news](#) was published in the EUROSAI website.

government renewable energy policies: an Auditor's Perspective"; the [Workshop organised by the EUROSAI Project Group on Data Envelopment Analysis \(DEA\)](#) and other benchmarking methods in Madrid (Spain) on 9-10 February 2023; or the [EUROS AI-ECIIA virtual event "Collaboration between internal and external audit in the public sector"](#) held on 16 March 2023.



Other events that can be highlighted as well are the [Investigations Summer School<sup>7</sup>](#), an initiative organised in July 2023 by the SAI of the Netherlands in The Hague (the Netherlands), under EUROSAI SG1; the [Kick-off meeting of the EUROSAI Project Group \(PG\) on Resilience and Preparedness<sup>8</sup>](#);

or the EUROSAI - European Confederation of Institutes of Internal Auditing (ECIIA) event ["Working Together Forum"](#) held in Brussels (Belgium) on 6 October 2023, organised by the SAI of Latvia and ECIIA within the EUROSAI Governance portfolio "Relations with non-SAI stakeholders". The Forum was intended to facilitate common language and understanding between both organisations and was the next stage within this cooperation which began with the webinar "Collaboration between internal and external audit in the public sector" of 16 February 2023.



With respect to the organisation of Joint Conferences with other INTOSAI Regional Organisations, the [VI EUROSAI-ARABOSAI Joint Conference "SAI's Auditing Effectiveness of Climate Change Policy"](#) that was going to take place in Kyiv (Ukraine) the 17-19 May 2022 was unfortunately cancelled at the request of the host (SAI of Ukraine) due to the outbreak

<sup>7</sup> More information on the [SG1 section](#) of the EUROSAI website.

<sup>8</sup> [Piece of news](#) published in the EUROSAI website.

of the war, and the future host for the event is still pending to be determined. The X OLACEFS - EUROSAI Joint Conference will be held in Mexico City (Mexico), on July 9-10, 2024.

## 5. Activity of the EUROSAI Secretariat

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During the reporting period, the *Tribunal de Cuentas* - Spanish Court of Audit-, underwent a Constitutional renewal of its Plenum and internal departments which resulted, within the scope of EUROSAI, in a new Secretary General, Ms Enriqueta Chicano Jávega, and a renovated Secretariat's team. The Spanish Court of Audit, in its capacity as EUROSAI Secretariat, continued its activity focusing in two areas: firstly, the implementation of the ESP, as Governance Portfolios' holder and observer to the Coordination Team; and secondly, the execution of EUROSAI Secretariat's inherent functions.

- ✓ Among the **functions performed by the Secretariat in the implementation of the OP**, the following can be highlighted:
  - Leadership of the **governance portfolio on EUROSAI's relations with INTOSAI and its Regional Organisations**. Detailed information and outputs already achieved by this portfolio has been distributed under item 4.3 (A) of this Congress Plenary Session's agenda.
  - Leadership of the **governance portfolio on Communication**. More information and outputs already achieved by this portfolio has been distributed under item 4.3 (A) of this Congress Plenary Session's agenda.
  - Leadership of the **project group on the Relaunch of EUROSAI's Website**. Further information is included in this report under on this PG also distributed under item 4.3 (A) of this Congress Plenary Session's agenda.
  - **Supporting role to the Coordination Team**, as observer, taking part in its work and meetings.
  - Leadership of the **project group on EUROSAI Regulations** where, after a long preparation process by the PG's members, the Secretariat presented a Draft proposal of updated EUROSAI Standard Procedures and, additionally, a draft amendment of the EUROSAI Statutes for its approval by the EUROSAI GB. In this regard, during its 60<sup>th</sup> extraordinary meeting, the GB approved that, during the first ordinary in-person GB meeting held after the XII EUROSAI Congress, the Draft proposal of updated EUROSAI Standard Procedures would be discussed as a whole, and that the final wording of the Draft proposal of amendment of EUROSAI Statutes would be adopted.

- Collaboration with the Portfolio holder on Overall Governance and Culture, for example, in the process to modify EUROSAI Standard Procedures or in the drafting of the processes to improve the *quality of EUROSAI products*, such as the *EUROSAI at a glance* booklet prepared by the EUROSAI Presidency, published in March 2022 and available in the EUROSAI website<sup>9</sup>, which is intended as a tool to facilitate the easy, quick, but also comprehensive knowledge of EUROSAI as Organisation.
- Liaison with the Strategic Goal co-leaders, having participated in SG1 and SG2 meetings held during the reported period.
- Support and participation in the work of several projects groups, such as the PG on “Drafting the EUROSAI Strategic Plan (ESP) for 2024-2030”.
- Implementation of EUROSAI’s brand identity according to the EUROSAI logo, whenever needed. The Secretariat provided assistance when necessary to inform EUROSAI members on the implementation of EUROSAI’s brand identity and to facilitate the available Organisation’s corporate templates, logos or EUROSAI brand book. This was the case, for instance, of the adaptation of the existing Task Force on Audit & Ethics’ (TFA&E) logo when it transitioned into the EUROSAI Network for Ethics (N.ET), or the logo of the Task Force on Municipality Audit (TFMA) which will also change its status from a Task Force into a Working Group on Municipality Audit (WGMA).



Moreover, the English version of the *EUROSAI Brand book*<sup>10</sup> was also finalised by the Secretariat in 2021, setting the specific guidelines for preserving the brand identity of EUROSAI in its external and internal communication. This brand book will be made available in the new EUROSAI website, together with all the corporate templates to facilitate their use and access by all members of the Organisation.

<sup>9</sup> More information on the *EUROSAI at a glance* booklet:

<https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/content/documents/about-us/EUROSAI-at-a-Glance.pdf>

<sup>10</sup> The EUROSAI brand book is a manual with a series of guidelines for using EUROSAI’s brand in different graphic elements, focusing on: the use of the logo, fonts and color, image and photo manipulation, report covers, power point slides, official letters, corporate envelopes, flags, roll-ups, etc.

- ✓ As for the [tasks performed by the Secretariat in connection with its inherent functions](#), it should be mentioned the regular online and in person meetings at both, presidential and technical level, held with EUROSAI's Presidency and First Vice-Presidency, during which the main issues of the EUROSAI agenda were discussed.



In this regard, we can mention the visit of the President of EUROSAI and Head of the SAI of the Czech Republic, Mr Miloslav Kala, to the Secretariat in April 2023, during which, together with the Secretary General, Ms Chicano, he unveiled the plaque that was placed on the main façade of EUROSAI's headquarters identifying the Tribunal de Cuentas of Spain as permanent Secretariat of the Organisation.



- ✓ Other relevant activities to be highlighted are the following:
  - [Permanent vehicle of information and communication](#) with and among the EUROSAI members, with INTOSAI, and external parties.
  - Strategic and central [support to the Governing Board and to the Organisation as a whole](#).
  - [Implementation of the EUROSAI budget](#) (including the [management](#) of members' fees, the subsidies granted and the operating expenses) and accounting and financial reporting duties.
  - Hosting of the [EUROSAI website](#) and constant update of its content (in EUROSAI's five official languages).
  - [Coordination and publication of the EUROSAI Magazine](#), in EUROSAI's five official languages.

In its [support role to the Organisation](#), the Secretariat coordinated with the Presidency the process which had to be initiated in response to the unprecedented situation of the outbreak of the war in Ukraine, that resulted in the Statement adopted during the 56<sup>th</sup> extraordinary GB meeting held on March 3<sup>rd</sup>, 2022, and the implementation of its practical approach, as previously detailed in this report and about which more information will be presented under item 5.1 (B) of this Congress Plenary Session's agenda.

The Secretariat likewise prepared and presented EUROSAI’s report to the 75<sup>th</sup>, 76<sup>th</sup> and 77<sup>th</sup> INTOSAI GB meetings, as well as EUROSAI’s report to the XXIV INCOSAI held on November 2022 in Rio de Janeiro, Brazil. The reports contained the information on the performance of the Organisation, particularly addressing EUROSAI’s contribution to the implementation of INTOSAI’s strategic goals and cross-cutting priorities. Moreover, during the XXIV INCOSAI, the Secretariat, together with the EUROSAI Presidency, signed with ARABOSAI’s Presidency and Secretariat the [Addendum to the Agreement<sup>11</sup> of 30 November 2006 between the Executive Council of ARABOSAI & the Governing Board of EUROSAI](#) for a technical cooperation between both Organisations in the field of Sustainable Development Goals (SDGs) audits and on Information Technologies (IT) audits, and a [Concept Note](#) between EUROSAI and ARABOSAI structures was signed on May 20, 2024.



During the period, the Secretariat continued to [regularly meet EUROSAI members at their request](#), as it did for example in January 2024, when it held an online meeting with the president of the *Corte dei conti*, Mr Guido Carlino, aimed at increasing the active collaboration of the Italian SAI with EUROSAI.



In the international arena, the Secretariat also visited other INTOSAI counterparts, such as the SAI of Mexico, Executive Secretariat of OLACEFS, to discuss issues related to the organisation of the X OLACEFS-EUROSAI Joint Conference of July 2024.

The Secretariat has also [supported the activity of the existing WGs and TFs](#), for instance by providing the information on the documentation and steps necessary related to the transformation of the existing TFMA into a Working Group, or the establishment of the new EUROSAI Task Force on SDGs.

In its [support role to the Governing Board](#), the Secretariat updated the “[Protocols of election of the host of the XIII Congress, the EUROSAI GB members and the EUROSAI auditors](#)” which are to be applied for the voting processes on those positions at the XII Congress.



Concerning the [EUROSAI website](#), the PG for the *Relaunch of EUROSAI’s website*, led by the Secretariat, has held various meetings during the reporting period to tackle the task of developing the Organisation’s new website. A “Desk review” was conducted and a survey for

<sup>11</sup> Minutes of the said Agreement can be found [here](#).

the relaunch of the EUROSAI website was launched in September 2021 to gather views and suggestions from EUROSAI's main audiences, and after consulting with other EUROSAI key players, the PG presented a draft proposal for a new EUROSAI website which was approved at the 55<sup>th</sup> GB meeting in London, in November 2021.

Following the approval, the Secretariat prepared a draft document with the technical requirements for the procurement of an external contractor to develop the new website and carried out a market consultation to determine the maximum amount of the budget for the new EUROSAI website. This led to the Secretariat's proposal to allocate a maximum amount of € 157,000 (VAT excluded<sup>12</sup>) from EUROSAI's Welfare Fund to the contracting of the new EUROSAI website, which was approved by EUROSAI's GB by written procedure in May 2023. After the due process followed and the necessary documentation prepared, the Secretariat launched the call for tenders which was published in July 2023 in the Official Journal of the European Union (OJEU), with a deadline for submitting bids of 25 August 2023<sup>13</sup>. The contract was finally signed with the company SAGA, Consulting and Software Factory S.L. on 27 November 2023 for 114,610 euros excluding VAT.

Since then, many stages of the development of the new EUROSAI website have already been completed. Following the process of defining the technological framework and functional design currently under development, the content migration to the new EUROSAI website will be carried out in consultation with the respective "tab coordinators" (PG members).

The new website is expected to go live in January 2025.

With respect to the EUROSAI OP website that was linked to EUROSAI's website, it no longer remains active, which led the Secretariat to carry out major update of the EUROSAI Strategic Plan 2017-2024 section of the EUROSAI website, redrafting all its sections and repairing multiple broken links in order to include all the relevant information of the ESP. In this regard, the constant update of the [EUROSAI Strategic Plan 2017-2024 section](#) of the EUROSAI website must be highlighted, specially of the [PGs' section](#).



In its webmaster role, the Secretariat has continually updated the contents of the EUROSAI website with the inputs provided by the leaders and hosts of EUROSAI's activities and news, thus keeping visitors to the website constantly informed about EUROSAI events and issues.

The *current official EUROSAI website* is on the other hand complemented by the [EUROSAI Presidency website](#) with much valuable information.

<sup>12</sup> The corresponding VAT will also be allocated to the WF (to be determined depending on the applicable legislation of the future supplier).

<sup>13</sup> The call for tenders was announced to EUROSAI members in the [EUROSAI website](#).

Regarding the [EUROSAI Magazine](#), and thanks to the contributors, the Secretariat launched the following issues of the EUROSAI Magazine:

- 26<sup>th</sup> “Global challenges that put SAIs’ reaction capacity to the test: our response to the COVID-19 pandemic, a unique opportunity to be better prepared for future risks”.
- 27<sup>th</sup> “SAIs: in search of citizens' engagement”.



For issue 28<sup>th</sup> of the Magazine, “SAI Performance Measurement Framework” has been selected as central theme.

With respect to the transformation of the EUROSAI Magazine into a digital one, this process should follow the launch of the new EUROSAI website.

## 6. EUROSAI Financial Issues

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The EUROSAI Secretariat has implemented the 2022-2024 EUROSAI Budget keeping the accounts and maintaining the backup documentation for operations, in accordance with the duties assigned by the EUROSAI Statutes.



The expenses requiring individual authorization - chapter 2, that covers the financial subsidies-, were submitted by the Secretariat for approval to the CT, in accordance with the terms of the Resolution of the 53<sup>rd</sup> Governing Board meeting, that delegates the approval of financial backing to the CT except in the following cases:

- a) Subsidies for the hosting of EUROSAI events (included joint events with external partners) that surpass 15,000 euros.
- b) The financing of programmes set up by EUROSAI (e.g. staff secondments).
- c) Financial backing to non EUROSAI members (rule 52 EFR).
- d) Expenses related to other activities/tasks of Annex III of the EFR above 15,000 euros.

No subsidies excepted from delegation have been awarded during the financial years 2021, 22 and 23, that are under this reporting period. Notwithstanding, during 2024 the pilot test of the Staff Secondment Program was put into practice by SAI Czeck Republic and a subsidy of 2,156.19 euros was authorized by the GB on written procedure.



Moreover, the Secretariat has annually drawn up the [Financial Report](#) in accordance with the EFR which, along with the Report from the Auditors of EUROSAI (SAIs of Croatia and Bulgaria), were presented to the GB. The Financial Reports of the years 2021-2023 will be submitted to the XII Congress for approval during the Plenary Session. The Auditors' reports for those fiscal years, which will be presented at the same session, express an unqualified audit opinion, showing that EUROSAI financial statements give a true and fair view of its financial situation and equity, as well as of the income and expenses for every accounting year closed.

During the 58<sup>th</sup> GB meeting, the Secretariat proposed, and the GB unanimously agreed to review EFR (under PG of EUROSAI Regulations) for clarifying and completing some provisions, along with the review of the Standard Procedures, such as, the ones regarding EUROSAI subsidies and the Terms of Reference of EUROSAI auditors. This review has been postponed for the next period, due to the load of work of the Regulations Project Group related to the proposal of modification of the Statutes, that also included modifications of the EFR related to the proceedings to cancel member's rights in case of unpaid fees, and the work done on the proposal of revised Standard Procedures. The GB, nonetheless, has decided to postpone the submission of the Statutes' modification to an in-person Congress.

The Secretariat gave a comprehensive review of the situation related to the SAIs of the Russian Federation and Belarus since the adoption of the Statement on the situation in Ukraine at the 56<sup>th</sup> GB meeting and of what was agreed at the 57<sup>th</sup> GB meeting. The Governing Board approved by written procedure to abstain of requesting the financial contributions to the SAI of the Russian Federation and the SAI of Belarus, and this has been put into practice in the 2023 and 2024 financial years. In addition, none of the calls for EUROSAI financial subsidies made since that time had been sent to them.

During its 52<sup>nd</sup> meeting, the GB tasked the Secretariat with updating the EUROSAI website. In the budget approved by the XI Congress, section 1.6 indicates the inclusion of 60.000 euros, as an estimate, for such redesign and update. In March, 2023, after conducting a review on the requirements and a consultation with the market, the GB approved allocating a maximum of 157,000 euros excluding VAT to be financed with the welfare fund. The tender and subsequent contracting was carried out by SAI Spain, upon resolution of the Secretary General, under the terms of Law 9/2017 on the Spanish Public Sector Procurement, which is aligned with the EU dispositions on the matter. The contract was awarded to SAGA Consulting and Software Factory S:L., for a total amount of 138,678.10 euros. Payments will be made by SAI Spain in accordance with the plan set out below, and the amounts will then be reimbursed by EUROSAI.

ANNUITY	AMOUNT INCLUDING VAT
2023	0.00
2024	124,810.29
2025	13,867.81
<b>TOTAL</b>	<b>138,678.10</b>

In accordance with article 14.3 of the Statutes and Rule 20 of the EFR, the Secretariat has also prepared the 2025-2027 draft Budget and the annual financial contributions of EUROSAI members, taking into account the financial needs for the implementation of the new Strategic Plan over those years; some real needs that have surfaced (e.g. to provide with an allocation for the future semantic browser), as well as others that have disappeared (like the allocation for printing hard copies of the EUROSAI magazine); always in full respect of the budgetary principles contained in Chapter II of the EFR.

Consequently, the draft budgets slightly modify the previous expenditures' classification, annexed to EFR. The most significant addition is that the budget allocation for Chapter 2 of the 2025-2027 Budget "Implementation Expenses of the Strategic Plan" is presented in two articles. Art. 2.1 "Implementations of governance objectives and improvements and Strategic Goals; and art. 2.2 "Initiatives proposed to de Governing Board", a new disclosure introduced at the initiative of SAI Israel, to finance those activities proposed to the Governing Board that are in accordance with the objectives of the Organization as described in art. 1 of the Statutes.

According to Rule 14 of the EUROSAI Financial Regulations, the income and expenditure of the budget must be in balance, the main source of funding being membership's fees (Rule 26). In previous years other income has been negligible or even nil, so it is expected that the total annual income budgeted for the three-year period 2025-2027 still be financed entirely by the fees assigned to each member. Nonetheless, in case of financial revenue both income and expenditure budgets will be modified, and the income distributed proportionally among the expenditure allocations.

For the calculation of the quotas and in accordance with the provisions of article 16.1 a) of the EUROSAI Statutes, the classification made by the United Nations (UN) has been taken into account in accordance with the development scales assigned to each country, set by

Resolution A/RES/76/238 of January 2022 for the years 2022, 2023 and 2024, the last Resolution published at the date of preparation of this document.

As a consequence of the application of these scales, there have been changes in classification affecting four members – SAls of Russian Federation, Türkiye, Bulgaria and Latvia-.

The Spanish Court of Audit has also provided the Organization with the key support related to the Secretariat's management and initiatives, having the [Spanish Court of Audit's in-kind contribution](#) between 2021 and 2023 been valued at [1,203,753.32](#) euros, as stated in the EUROSAI Financial Reports 2021-2023.

## 7. Cooperation with INTOSAI, other INTOSAI Regional Organisations and external partners

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During the reporting period, EUROSAI Secretariat has been holding the [portfolio on "Relations with INTOSAI and its Regional Organisations"](#) reinforcing the fluent relation with INTOSAI. The two main objectives of the portfolio are precisely: [Channelling fluent and close relations with INTOSAI and its bodies](#) and [Enhancing EUROSAI cooperation with other INTOSAI Regional Organisations](#).

Regarding INTOSAI organs, EUROSAI is member of the Steering committees of the INTOSAI Goal Committees [PSC \(Professional Standards Committee\)](#) and [CBC \(Capacity Development Committee\)](#) and has a seat in the [SCEI \(Supervisory Committee on Emerging issues\)](#).

EUROSAI Secretariat attended the [XXIV INCOSAI](#) held in Rio de Janeiro in November 2023 as invited guest and informed about EUROSAI's activities during the reporting period (since the [XXIII INCOSAI](#)). The SAls of Portugal and Poland act as EUROSAI representatives in the INTOSAI Governing Board, and several EUROSAI members are also playing an active role in the different INTOSAI organs and their committees, such as the European Court of Auditors (ECA) who became chair of the Professional Standards Committee (PSC) and consequently holds a seat in the INTOSAI Governing Board); the SAls of The Netherlands and United Kingdom, that hold the chairs of CBC's workstreams of P2P (peer to peer cooperation); and the SAI of Sweden which chairs the Auditing in complex and challenging contexts (ACCC), as well as the Audit of Donor Funds workstreams.

Along these years since the XI Congress, the EUROSAI Secretariat has attended not only to multiple meetings of the INTOSAI organs' steering committees but also to several informative and catch-up ones dealing with different issues. Of special relevance is the participation in the [Task Forces dedicated to draw the new INTOSAI Strategic Plan \(SP\) 2023-2028](#) and the CBC one where the Regional Organisations have now a specific role as contributors to the plan.

The SCEI has had an intensive activity during this reporting period specially after the INCOSAI held in November 2022. Several meetings were held, starting with the discussion about a new strategy where the voice of EUROSAI was heard through the intervention of the Secretariat.

In 2023 July's SCEI meeting, the Secretariat took part as speaker on the experiences with emerging issues and the foresight in EUROSAI with the insights provided by the SAI of the United Kingdom, leader of the EUROSAI Portfolio of Emerging Issues. In December 2023, the Secretariat participated in an extraordinary meeting where SCEI informed to the different Regional Organisations about the creation of the [Centre for Advance Studies \(CASt\)](#). And also, along with the EUROSAI Presidency and Working Group of Environmental Audit (WGEA), attended the information meeting held in December 23 on the initiative "Climate Scanner" <sup>14</sup> created by INTOSAI as a tool designed by 18 SAIs, three from EUROSAI (UK, Slovakia and ECA) with the objective, among others, to assess governments in climate action.

Also, in relation to the [ClimateScanner global initiative](#), the EUROSAI Secretariat shared with the TCU of Brazil -leader of the initiative-, the EUROSAI events' calendar to find a suitable date for holding a workshop in our region to explain the functioning of the tool. In this regard, European workshops will be hosted by the SAI of the Czech Republic in its premises on the week of 3-7 June 2024.

The *ClimateScanner* initiative was launched on 25-26 March 2024 in New York in a meeting organised by the Federal Court of Accounts of Brazil (TCU) and the United Nations Department of Economic and Social Affairs (UNDESA) where the Secretary General of EUROSAI attended as guest speaker.

As for the collaboration between INTOSAI and EUROSAI working groups, it has continued along the reporting period:

- [EUROSAI Working Group on Information Technologies \(ITWG\)](#):
  - Active IT Audit Manual (AITAM) is an interactive web-based version of the INTOSAI-IDI IT Audit Handbook (revised at INCOSAI in 2022).
  - IT Audit Self-Assessment (ITASA) is also a part of INTOSAI GUID5100.
  - ITWG supports the implementation and interpretation of INTOSAI professional pronouncements and GUIDs related to IT audit for its members as well as liaises with relevant INTOSAI actors to provide European SAIs' input to the development thereof.
  - ITWG has obtained an observer status in INTOSAI WGITA, INTOSAI Working Group on Big Data and INTOSAI Working Group on the Impact of Science and Technology on Audit to facilitate cooperation and exchange information about initiatives. The ITWG

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<sup>14</sup> INTOSAI's [ClimateScanner Global Initiative](#).

Secretariat has taken part in the meetings of all three working groups. Additionally, head of EUROSAI ITWG secretariat has been contributing to IDI LOTA scan project.

- ITWG attended INTOSAI WGITA annual meeting in Abu Dhabi in October 2023. ITWG members provided input to the draft “Guidance on Performance Evaluation of Information Systems” and showed interest in INTOSAI WGITA project towards developing audit matrixes for WGITA-IDI IT audit manual.
- **EUROSAI Working Group on Environmental Audit (WGEA):**
  - INTOSAI WGEA is an observer in the steering committee of the EUROSAI Working Group on Environmental Auditing (WGEA).
  - EWGEA Member SAIs have started participating in the Global Cooperative Audit of Climate Change Adaptation Actions (CCAA) initiated by INTOSAI Development Initiative and INTOSAI WGEA.
  - EWGEA also plays a main actor role in the previously mentioned Climate Scanner initiative.
- **EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC):**
  - It has expressed the possibility of closer cooperation with other working groups of EUROSAI and INTOSAI to draw widespread attention to the existing threats of disasters.

In September 2023, as part of the 30<sup>th</sup> anniversary of the establishment of the Supreme Audit Office of the Czech Republic, a [document for Enhancing Mutual Cooperation between EUROSAI and INTOSAI](#) was signed between INTOSAI and EUROSAI by the Presidents and Secretaries General of both Organisations.



Regarding the [INTOSAI Development Initiative \(IDI\)](#), the fluent relations with EUROSAI and its Secretariat have to be highlighted. The Secretariat, in close cooperation with IDI’s staff, is involved in the organisation of the launching and later development of several initiatives related to the different IDI’s workstreams, sharing the Secretariat’s knowledge of the region and distributing the information throughout EUROSAI members. These initiatives are the following:

- September 2022: workshop on strategic management that led to the recent publication of the Guidance Note on Strategic Management for INTOSAI Regional Organisations.

- February 2023: several virtual meetings related to other workstreams, and its linked initiatives were attended, as [EFA](#) (Equal Futures Audit Changemakers) or [LOTA](#) (Leveraging on Technological Advancement).
- April 2023: the EUROSAI Secretariat attended the “Proactive advocacy SAI Independence” sessions held in Prague in regard with the [SIRAM mechanism](#) (SAI Independence rapid Advocacy Mechanism). The Secretariat also attended that month a virtual meeting where the [CCAA](#) (Climate Change Adaption Action initiative) was introduced.
- Mastery, [CRISP](#), [pICTure](#), [TOGETHER](#) and [PESA](#) are other initiatives also under IDI’s workstreams where the close relationship between EUROSAI and IDI can be highlighted.
- The Strategy, [Performance Measurement and Reporting initiative \(SPMR\)](#) is one of the initiatives inside the Well- Governed SAIs Workstream of IDI. In May 2022, they requested the EUROSAI Secretariat’s cooperation in the ongoing process of developing a regional guidance note with the participation of regional organisations and a meeting is already organised from 28<sup>th</sup> to 30<sup>th</sup> September 2022. This SPMR initiative supports eight EUROSAI members (see IDI’s report for more information).
- The SAI [Performance Measurement Framework \(PMF\)](#), another initiative within the Well- Governed SAIs Workstream, requested in April 2022 the Secretariat’s assistance to the new SAI PMF strategy. For this purpose, a questionnaire was sent out and distributed to EUROSAI members in May, and the responses collected were sent to IDI. This tool has been used by 28 EUROSAI members and during the reporting period, four of them have finalised their assessment, although only one has issued the final report, being still in a draft version the rest.

The collaboration with IDI also included the fulfilment of the INTOSAI’s global and regional surveys.

[Cooperation with external partners activities](#) came under the framework of the [portfolio on Relations with non-SAI stakeholders](#), led by the SAI of Latvia and has focussed contributions to cooperation between different stakeholders – internal auditors and engagement of civil society.

The main activities during the reporting period among others were the “[European Public Sector Forum: New challenges for internal and external auditors in the Public Sector](#)” organised by ECIIA and EUROSAI on 30 March 2022, under the cooperation with the European Confederation of Institutes of Internal Auditing (ECIIA) through the joint EUROSAI - ECIIA project group.

The launching of the project group “[Capacity building on non-SAI stakeholder engagement](#)” whose kick-off meeting was held on 29 April 2022 and the establishment of cooperation with

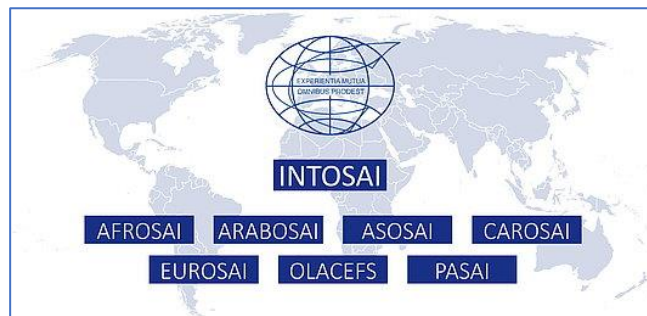
[SIGMA/OECD](#) (“Support for Improvement in Governance and Management”, a joint initiative between UE and OECD), can also be mentioned as main activities of the portfolio.

SAIs and internal audits cooperation is broadened beyond communication and audit work. A survey identified various cooperation examples to foster shared experience exchange and capacity building initiatives with the European Confederation of Institutes of Internal Auditing (ECIIA). This cooperation aims to establish a common language, understanding, promote standardized roles, and facilitate knowledge sharing between EUROSAI and ECIIA.

Activities included seminars, conferences, and culminated in the EUROSAI-ECIIA joint high-level [“WORKING TOGETHER FORUM”](#) in Brussels on 6 October 2023, where a report was launched based on feedback from 29 SAIs and 130 Internal Audit units in 24 countries, showcasing examples and best practices.

The enhancement of engagement of civil society was facilitated by cooperation with SIGMA/OECD to identify best practices in working with civil society organisations on the EUROSAI and individual SAI level.

Regarding [cooperation with other INTOSAI Regional Organisations](#), to support the organisation of joint events with added value for participants, according to ToR (Terms of reference) approved by the GB and agreed with ASOSAI, OLACEFS and ARABOSAI has been the tool for achieving the objectives.



- [EUROSAI and ARABOSAI cooperation:](#)

The [VI EUROSAI - ARABOSAI Joint Conference](#) which should have been hosted by SAI of Ukraine in Kiev, 17-19 May 2022, was finally cancelled due to the military invasion of the country by the Russian Federation. A new call for candidacies to host the Conference was launched but no candidacies were received for hosting it, but recent contacts with ARABOSAI have opened the possibility that an ARABOSAI member could host, not a joint conference but another kind of joint agreed activity.

It must be highlighted the [EUROSAI - ARABOSAI addendum](#) that was signed at XXIV INCOSAI in Rio de Janeiro (Brazil) on 10 November 2022, with two main areas of collaboration:

- Sustainable Development Goals (SDGs) audits.
- Information Technologies (IT) audits. The cooperation regarding IT audits was entrusted to the EUROSAI ITWG and has already started and regarding the cooperation referred

to the SDGs, the creation of a new Task Force in EUROSAI led by SAI Türkiye is going to be established.

- [EUROSAI and ASOSAI cooperation:](#)

Regarding the organisation of the [IV ASOSAI-EUROSAI Joint Conference](#), in 2023, ASOSAI General Secretariat (China), informed the Secretariat that no volunteers have been received and proposed to move the conference to 2024 but at the date of elaborating this report we have not received any new update.

- [EUROSAI and OLACEFS cooperation:](#)

In this respect, the [X OLACEFS-EUROSAI Joint conference](#) is already taking shape with the establishment of the Organising committee and the final approval by the Governing Boards of both Organisations of its dates, place, and theme: 9-10 July 2024, in Mexico City (Mexico) and “Audits for a resilient future” respectively.

## 8. Membership in EUROSAI

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Since the XI Congress, no application of admission has been approved, and no members have cancelled EUROSAI membership. The [EUROSAI membership stands at 51](#).



## 9. Upcoming Events

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The following EUROSAI events and meetings have been planned so far:

- ✓ Final Meeting of EUROSAI SG1 Project Group “Travelling Club of Experts”, hybrid seminar, Malta & online, 5 June 2024.
- ✓ [EUROSAI PG on resilience & preparedness](#), “Disinformation and the importance of public trust in data” webinar, 7 June 2024.
- ✓ [6<sup>th</sup> Young EUROSAI \(YES\) Conference](#), Warsaw (Poland), 24-28 June 2024.
- ✓ [X OLACEFS - EUROSAI Joint Conference](#), Mexico City (Mexico), July 9-10, 2024.
- ✓ [EUROSAI ITWG 17<sup>th</sup> Meeting](#), Oslo (Norway) & online, 24-25 September 2024.
- ✓ [63<sup>rd</sup> EUROSAI GB meeting](#), London (UK), 30-31 October 2024 (TBC).