

## The 63<sup>rd</sup> EUROSAI Governing Board meeting was held in London on 30 and 31 October 2024: Summary of Agreements



Hosted by the National Audit Office of the United Kingdom (SAI of UK), the **63rd Governing Board (GB) meeting** was held in London on 30 and 31 October 2024. The meeting, chaired by the SAI of Israel (EUROSAI Presidency) was attended by the rest of the members of the GB, as well as by observers and guests.

Apart from the administrative agenda, the attendees had the opportunity to take part in interesting TED-Talks on cybersecurity by Professor Alan Brown and Mr. Gil Shwed at the evening reception held on 29<sup>th</sup> October, as well as in a professional session on Artificial Intelligence held on 30<sup>th</sup> October with presentations of ECA and of SAI of Estonia. There were also TED talks on recent audit reports from representatives from the SAI of UK. The links to the recordings of all of them have been made available by SAI of Israel by mail to EUROSAI members.

The **summary of the main discussions and agreements (SoA) of the items of the administrative agenda of the 63<sup>rd</sup> GB meeting** is the following.

- **The GB approved the minutes of the 61<sup>st</sup> and 62<sup>nd</sup> meetings of the GB** held online right before and after the XII EUROSAI Congress respectively.
- After some discussions about various items of the draft leading to the agreement on some changes to the preliminary agenda, **the GB approved the agenda of the 63<sup>rd</sup> GB Meeting**. The changes introduced consisted of the following items not being submitted to approval but to an agreement on the way forward:

- Item 9 “Portfolio on Overall Governance and Culture”: the reason for it being that no documentation about the description and operational plan of this portfolio had been received beforehand by the members of the GB for a proper analysis.
  - Item 20 “Statement on the Situation in Ukraine”: submitted to agreement on the way forward and not to approval, due to what further explained below.
  - Item 21 “Draft Proposal of Standard Procedures”: to be submitted to an agreement on the way forward instead of to approval, the reason being to enable a further analysis of this important regulation in seek of the maximum understanding and consensus possible.
- The GB took note of the **report of the Chair** and his vision of EUROSAI based on excellence and inclusiveness, and on the enhancement of EUROSAI’s global presence, and mentioned some of the important events in which EUROSAI had recently taken part.

- The GB took note of the **report of the Secretary General** about the Activities of the Secretary General and of the Secretariat on behalf of EUROSAI, along with financial and administrative matters, ongoing issues on SAI independence and the celebration of the First General Assembly of JURISAI.

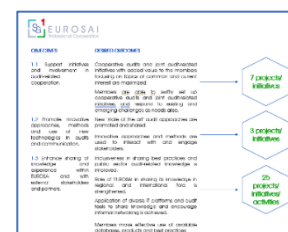


- The Auditor General of the Swedish National Audit Office (SAI of Sweden), Ms Christina Gellerbrant Hagberg, offered her SAI to host the **celebration of the next ordinary meeting of the GB in Stockholm (Sweden)** on 17 and 18 June 2025, which the Governing Board thanked and unanimously approved.

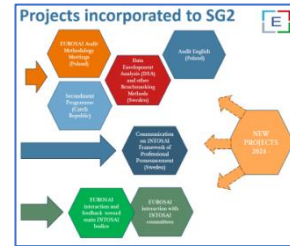


- The GB took note of a preliminary virtual meeting held between EUROSAI and ASOSAI representatives referred to organisation of the **next ASOSAI-EUROSAI Joint Conference**, and of the initial interest manifested by SAI of Thailand to offer to host it, probably in 2026.
- The GB acknowledged the PGs incorporated from the previous ESP and the new expected ones and **approved the plans of both EUROSAI Strategic Goals**:

- **Strategic Goal 1 (SG1) “Professional Cooperation”** led by the SAI of Lithuania and co-led by the SAI of Germany. They informed of the 35 SG1 projects/initiatives/activities (together with activities of the Working Groups and the Network for Ethics) incorporated into the new EUROSAI Strategic Period 2024-2030. The Operational planning framework of SG1 was also presented and approved.



- **Strategic Goal 2 (SG2) “Institutional Capacity Development”**, led by the SAI of Sweden and co-led by the SAI of Poland. Information was provided about the 7 Projects incorporated to SG2 from the previous Strategic Plan, and about the already projected activities to be held until the 64th GB meeting in Stockholm. The SG2 OP 2024-2030 is expected to be prepared during the first quarter 2025 after brainstorming sessions.



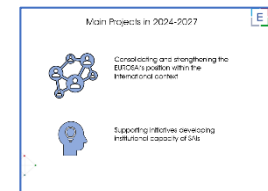
The GB also approved the proposal of SAI of Israel to chair a **Project Group on Peer Review under SG2**.

- The **GB took note** of the President’s approach of reducing bureaucracy and promoting innovation and creativity, while enhancing the interface with other professional stakeholders (such as GAO, OECD or the World Bank). The description and operational plan of the **Portfolio on overall Governance and Cultures** remain pending the GB’s approval once shared.
- The **GB approved the description and operational plans of the rest of the governance portfolios**:

- **Portfolio on Communication** (led by the SAI of Spain and co-led by the SAI of Slovakia) in order to reach both, EUROSAI’s target audiences and the SAI’s target audiences, by becoming a tool for professional cooperation and by disseminating institutional capacity development initiatives.



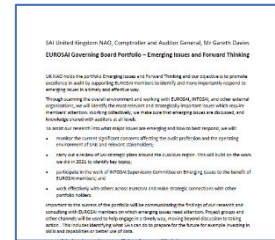
- **Portfolio on Relations with non-SAI Stakeholders** (led by the SAI of Italy), aimed at consolidating and strengthening the EUROSAI’s position within the international context while Supporting initiatives developing institutional capacity of SAIs, and a detailed timeline for its projected implementation was shared.



- **Portfolio on Relations with INTOSAI and its Regional Organisations**. The GB also approved the proposal of the leader (SAI of Spain) about the SAI of Portugal becoming the co-leader of this portfolio and support the Secretariat in the intensive activity of maintaining close relationships with INTOSAI’s different organs and regional organisations.



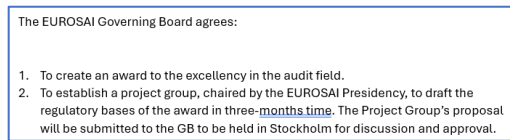
- o **Portfolio on Emerging Issues and Forward Thinking**, chaired by SAI of UK. Its objective is to promote excellence in audit by supporting EUROSAI members to identify and more importantly respond to emerging issues in a timely and effective way. The approach of this portfolio consists of scanning the overall environment and working with EUROSAI, INTOSAI, and other external organisations, in order to identify the most relevant and strategically important issues which require members’ attention.



- o **Portfolio on Inclusiveness**, led by the SAI of the Czech Republic and co-led by the SAI of Israel. This new portfolio aims to explore in more detail the needs of EUROSAI members and to identify barriers to deeper involvement in the functioning and activities of EUROSAI, along the enhancement of the cooperation in audits focusing on inclusiveness.



- The GB considered the idea of creating an award for exceptional audit of SAI of Israel deserved attention, but found room for further analysis of the proposal submitted to vote, that was not approved. Accordingly, the GB **decided an award to the excellency in the audit field to be created and to establish a project group** with a limited duration of three months, chaired by the EUROSAI Presidency, **to draft its regulatory bases**. The resulting Project Group’s proposal will be submitted to the GB to be held in Stockholm for discussion and approval.

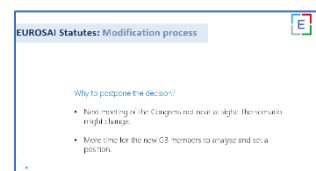


- The GB **approved the working plan 2024-2027 of the Task Force on Strategic Development Goals (TF SDG)**, submitted by the SAI of Türkiye, leader of the TF. The key activities during the period will consist of closer engagement with external stakeholders, organisation of workshops, roundtables and of webinars and seminars by guest speakers, and establishment of peer learning and communities of practice.



During the session of the GB held on 31<sup>st</sup> October, the following decisions were made:

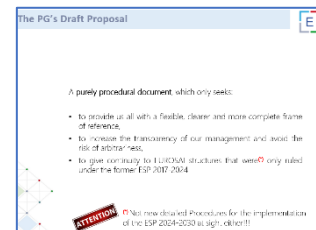
- Following the proposal of the Secretary General based on the fact that any modification of the Statutes must be approved by a Congress, there not being any (extraordinary) Congress at sight and the next ordinary being planned to take place within 3-year time, the GB unanimously **agreed to hold the discussion and decision about the amendment of the Statutes of EUROSAI until the next EUROSAI Congress is convened.**



- Considering that not any EUROSAI Congress is expected until 2027, the GB also unanimously **agreed** the proposal of SAI of Lithuania to postpone the review and update of the **Statement on the situation in Ukraine** as necessary until the next GB meeting prior to the EUROSAI Congress in 2027. All GB members voted in favour of keeping the previous Statement in force in the meantime.



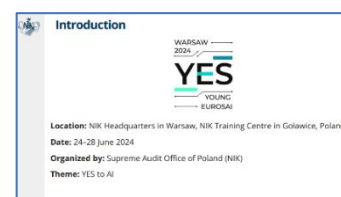
- The GB agreed to **re-open the Project Group on Regulations** chaired by EUROSAI Secretariat in order to draft a final version of the **EUROSAI Standard Procedures** to be presented to the consideration of the next GB that will take place in Stockholm. The President and the Secretary General agreed to try to resolve areas of disagreement before presenting options for the Project Group to consider. The GB also agreed that **the PG's draft proposal will also include the provisions deemed necessary for the implementation of the respective EUROSAI Strategic Plans**. All the members of the GB were invited to designate their representatives to participate in the PG. The GB agreed that, **in the meantime**, the procedures to be followed will be the current ones (EUROSAI Standard Procedures in force and the General Procedures 2017-2024 -not yet cancelled-).



- With regard to the proposal of the Presidency referred to **changes to EUROSAI subsidies** and financial requests (Financial Rules), the GB agreed to **also entrust the PG on Regulations with the task** of a further analysis of the procedure and criteria that might be applicable for the approval of subsidies and to **draft a proposal of modification of the Financial Rules** accordingly for the consideration of the GB.

PRESENT WORDING	DRAFT WORDING
<p>Rule 49¶</p> <p>As a rule, the limit of financial support for the hosting of EUROSAI events shall be 15,000 euros. If the amount requested exceeds this amount, the Secretariat will refer it to the Governing Board for consideration and approval.¶</p>	<p>Rule 49¶</p> <p>As a rule, the limit of financial support for the hosting of EUROSAI events shall be:¶</p> <ul style="list-style-type: none"> <li>• = 15,000 euros for events with more than 50 participants.¶</li> <li>• = 10,000 euros for events with 21 to 50 participants.¶</li> <li>• = 5,000 euros for events with 20 participants or fewer.¶</li> </ul> <p>In any case, event financing should not exceed 50% of the total event cost and should not surpass 50 euros per participant, exceptions to these limits may be granted only with detailed justifications and with prior formal consideration and approval by the Governing Board.¶</p>

- The GB **took note** of the information provided by the host of the **YES conference** (SAI of Poland) that was successfully held from 24-28 June 2024, . The theme was *AI in Audit Planning and Risk Management* and to *AI for Financial Auditing and Accountability*.



- The GB **took note** of the invitation to the President of the GB to participate in a of **OECD Seminar to be held in January**, and of the potential enhancement of the cooperation between EUROSAI and OECD.

- The GB **took note of the reports of the representatives of the Presidency and of the General Secretariat of INTOSAI**, with regard of the close cooperation between INTOSAI and EUROSAI such as by promoting activities that foster exchange on the areas of independence, cooperation in working groups with the same focus, emerging issues, the Climate Scanner initiative, information exchange and secondments.



- The GB **took note of the report of IDI** referred to the also close cooperation between IDI and EUROSAI, in which the several IDI's initiatives being carried out to support SAIs were mentioned.

**IDI and EUROSAI cooperation: Knowledge Sharing**



- IDI actively supports EUROSAI by contributing speakers for the EUROSAI events, contributing to the EUROSAI magazine and newsletters of various working groups, and participating in discussions and meetings of EUROSAI bodies.
- IDI invites EUROSAI members to participate in the various knowledge-sharing initiatives and events both as speakers and participants.

- **Not any other business** was discussed, and the session of the GB was closed by the President.