

First Joint EUROSAI Strategic Goal 1 and Strategic Goal 2 Meeting

“SGs Gallery: Strategic Sight 2024-2030”

Bratislava, the Slovak Republic

5-6 March 2025

Meeting minutes

Agenda item	Main Results
<p>Welcome</p>	<p>In his speech, Mr Ľubomír Andrassy, President of SAI Slovak Republic, First Vice-President of EUROSAI Governing Board – the host of the meeting welcomed the participants and wished them a fruitful meeting, ensuring that SAI Slovak Republic was ready to actively engage in the works of EUROSAI and to contribute to the implementation of the EUROSAI Strategic Plan.</p> <p>Mr Matanyahu Englman, State Comptroller and Ombudsman of Israel, President of EUROSAI, thanked the host for generosity and congratulated the participants gathered at the first ever joined Strategic Goal 1 & Strategic Goal 2 meeting, appreciating the proactive approach of the meeting organisers. Both leaders emphasised the spirit of cooperation and knowledge sharing and the significance of Strategic Goals implementation.</p>
<p>Introductory remarks</p>	<p>Meeting agenda and structure were presented by the organisers of the meeting: Lina Nuobarienė and Gretė Maziliauskaitė from SAI Lithuania (SG1 Co-Leader from the Governing Board) and Karsten Asbahr from SAI Germany (non-GB SG1 Co-Leader), Peter Danielsson from SAI Sweden (SG2 Co-Leader from GB) and Kamila Źyndul from SAI Poland (non-GB SG2 Co-Leader).</p> <p>Peter Danielsson inquired the participants about the expectations they had of the meeting, which included: solutions on how to deal with IT challenges, update on currently implemented projects, update on new projects and initiatives, teambuilding, ways to change approaches and mentality in view of new challenges, ways to fulfil SAIs’ role as external auditors of internal controls systems of public institutions.</p>
<p>News from the EUROSAI Chair</p>	<p>In her presentation, Miri Weiss Head of EUROSAI Presidency Team, SAI Israel, referred to the five-pronged vision of EUROSAI Presidency comprising: (1) Commitment to Excellence and Transparency, (2) Fostering Innovation and Collaboration, (3) Promoting Inclusiveness and Engagement, (4) Values Driven Leadership, (5) Vision of the Future.</p>
<p>Presentation of EUROSAI Strategic Goals</p>	<p>Karsten Asbahr, SAI Germany presented Strategic Goal 1, and Kamila Źyndul, SAI Poland presented Strategic Goal 2. They also briefly listed the projects, initiatives and activities currently implemented within the respective goals and the underlying strategic objectives.</p> <p>Strategic Goal 1: Supporting effective, innovative and relevant audits by promoting and brokering professional cooperation</p> <p>Under Objective 1.1. Support initiatives and involvement in audit-related cooperation, the following are implemented:</p>

- Parallel Audit on Implementation of AI Technologies, a project group led by SAI Israel
- Benefits and Methodologies of Real Time Audit, a project group led by SAI Italy
- Parallel Audit on Aging Population, a project group led by SAI Israel
- Coordinated Audit on Ensuring the Right to Education for Ukrainian Children in Schools of EU Countries, led by SAI Poland
- International Coordinated Audit of Transboundary Movements of Waste in the Light of the Basel Convention Provisions, led by the EUROSAI Working Group on the Audit of Fund Allocated to Disasters and Catastrophes (WGAFADC), chaired by SAI Ukraine
- International Coordinated Audit of Forest Protection Against Fires, led by WGAFADC
- Audit Compendium, led by the Working Group on Municipality Audit, chaired by SAI Latvia

Under **Objective 1.2. Promote innovative approaches, methods and use of new technologies in audits and communication**, the following projects are implemented:

- BIEP (Benchmarking Information Exchange Project), a project led by SAI Czech Republic
- Innovations in EUROSAI, a project group led by SAI France
- Annual Award for municipal audits by WGMA members, led by WGMA

Under **Objective 1.3. Support initiatives and involvement in audit-related cooperation**, the following projects are currently in progress:

- EUROSAI Databases, a project led by SAI Czech Republic
- Network for Ethics, a project led by SAI Croatia and SAI Portugal
- #AuditTalks, a project group led by SAI Lithuania and SAI Malta
- Managing websites, social media, publishing newsletters, implemented jointly by ITWG, WGAFADC, WGEA, WGMA
- Annual meetings and seminars by ITWG, WGAFADC, WGEA, WGMA
- Environmental Auditing e-Courses by the Working Group on Environmental Auditing (WGEA), chaired by SAI Poland
- Master Classes by WGMA
- Updating Research of External Audit Systems by WGMA
- Cooperation with External Stakeholders by WGMA
- The Cube by IT WG
- Coffee-break with a Colleague by ITWG
- Databases on Specific Topics by ITWG and WGMA

Strategic Goal 2: Support and facilitate institutional capacity development

Under **Objective 2.1. Support and facilitate needs driven institutional capacity development initiatives**, the following projects are implemented:

- EUROSAI Audit Methodology Meetings, led by SAI Poland
- Audit English, a project group led by SAI Poland, SAI UK and SAI Sweden
- Secondment Programme, led by SAI Czech Republic
- Data Envelopment Analysis (DEA) and other Benchmarking Methods, a project group led by SAI Sweden
- SAIs' knowledge of prevention and consequence elimination of disasters, led by WGAFADC
- IT Self-assessment (ITSA) and IT Audit Self-Assessment (ITASA), led by Information Technologies Working Group (ITWG) chaired by SAI Estonia
- Professional Training & Sharing best practices – Research & Training Hub, led by ITWG

Under **Objective 2.2. Promote and facilitate the implementation of IFPP and other INTOSAI initiatives and products**, the following projects are implemented:

	<ul style="list-style-type: none"> – Communication on INTOSAI Professional Pronouncement, led by SAI Sweden – Support IT related Standards and Guidelines, led by ITWG – Raising awareness of SAIs on conducting audits on issues related to various types of disasters, led by WGAFADC <p>Under Objective 2.3. Represent EUROSAI in the INTOSAI Community in matters related to institutional capacity development and professional standards, the following are implemented:</p> <ul style="list-style-type: none"> – EUROSAI interaction with INTOSAI committees – where SAI Sweden represents EUROSAI on the INTOSAI Professional Standards Committee, and SAI Poland represents EUROSAI on the INTOSAI Capacity Building Committee – EUROSAI interaction and feedback toward main INTOSAI bodies <p>The presentation was concluded with a short summary of similarities and differences between the two strategic goals.</p>
Ice-breaker	<p>During the icebreaker, the participants gathered in pairs, introduced themselves, presented their positions and experience in their SAIs, as well as exchanged some personal information so that to know one another better and warm up the atmosphere of the meeting. The participants switched pairs every three minutes.</p>
Strategic Goals Gallery	<p>The Strategic Goals Gallery session was dedicated to the presentations on the projects and their progress under EUROSAI Strategic Goals. However, it was not intended for usual broader presentations of formal annual activity reports – the idea was to share only the most valuable information.</p> <p>The idea was to prepare a one-page "artwork-painting" reflecting the concentrated information on the activities of the given project or initiative: its purpose, achievements to date, challenges identified and collaboration opportunities, as well as the image of what would mean for the project to be a success in three years. Project leaders were asked to use this session as a platform to promote their initiatives and perhaps find new collaborations, and to inspire or enlighten other participants through their beaten paths.</p> <p>Then five-minute presentations followed, where more detailed information was given by the projects' leaders. During a 5-minute presentation for each project, project leaders were asked to answer these main questions:</p> <ol style="list-style-type: none"> 1. What is the main purpose or goal of your project? 2. What progress have you made so far, and what are your key results? How did you achieve them? 3. What challenges have you faced, and how are you addressing them? What surprising or unexpected insights have emerged from your project? 4. What collaboration opportunities does your project offer? 5. What would success look like for your project in the next 3 years? <p>The following projects were presented:</p> <ol style="list-style-type: none"> 1. PG on Benefits and Methodologies of Real Time Audit 2. Parallel Audit on Implementation of Artificial Intelligence Technology 3. BIEP and EUROSAI Databases 4. PG on Innovations in EUROSAI 5. Network for Ethics 6. Working Group on Information Technologies 7. Working Group on the Audit of Fund Allocated to Disasters and Catastrophes

8. Working Group on Environmental Auditing
9. Working Group on Municipality Audit
10. Audit Methodology Meetings
11. Secondment Programme
12. DEA and Other Benchmarking Methods
13. Audit English
14. Communication on INTOSAI Professional Pronouncements

After each presentation, the participants had a few minutes to share their feedback and ask questions.

In the end of the whole session, participants had an opportunity (15 minutes) to walk around the meeting room and watch posters displayed on the walls, discuss with the project leaders on a deeper level about each project individually and ask questions that were not raised or answered during Q&A minutes after each presentation.

The session was moderated by Co-Leaders of SG1.

**Insight shots:
Fuelling minds
with fresh
perspectives**

Mr Denis Gettliffe from SAI France made a presentation entitled *Why LinkedIn is the Best Social Network for SAIs*. The reasons the presenter listed included: the educated audience, focus on facts not on opinions, as well as the lack of fake news, insults and polemics. The tool is used by 27 SAIs already, and its further promotion among SAIs should be considered.

**Brainstorming:
The Strategic
Goals –
challenges,
needs and
project
development**

During the brainstorming session, moderated by SG2 Co-Leaders, the participants, divided into seven groups, tried to answer the following three questions:

Challenges: What challenges does your SAI face that could be addressed by EUROSAI?

Activities/Projects: What EUROSAI activities or projects do you need to address these challenges?

Resources: What resources or competencies are needed to make these EUROSAI activities/projects successful?

The table below summarises the results of the brainstorming discussion:

Challenges	Activities/Projects	Resources
Implementation of ISSAIs	Expert Group Implementation cases discussed	Audit Methodology Meetings Communication on IFPP Courses on the AFROSAI website
Auditing SDGs	Good practices discussed Guidelines	Check the progress and use the potential of Task Force on SDGs
How to use data analysis/AI tools/software/programm es in audit work. Improving IT skills of auditors. Use of data and benchmarks	Definition of legal framework Guidelines Education and training Better dissemination of good practices/experiences	Network for Ethics ITWG Cooperation with IDI PG on DEA
Make audit reports short and approachable but at the same time informative	Establish a project on reporting styles Plain English workshops	PG on Audit English

	Plain national languages workshops	
Use of LinkedIn accounts by auditors (e.g. politically sensitive audits)	Guidelines and good practices for auditors on how to appropriately post on LinkedIn and other social media.	Project on Audit English PG on Innovations in EUROSAI Network for Ethics Cooperation with INTOSAI SAIs communication offices Establish a dedicated project
Limited internal communication same persons from an SAI, limited knowledge transfer and engagement at the operational level	Clearly specified the target audience SAIs to establish clear strategies and procedures for internal dissemination of information gathered in international forums Recording sessions hosted by EUROSAI website and administration of the catalogue of trainings Need to merge some initiatives	Already existing tools (possibly wider promotion is needed)

The main conclusion of the discussions is that the potential of already existing projects, initiatives and structures of EUROSAI can be used to meet the needs of the EUROSAI community. This will be considered by the Co-Leaders of SG1 and SG2 and other actors of EUROSAI when decisions are taken on creating new projects or initiatives. Once the potentials and scopes of the existing projects or initiatives are analysed, decisions may be also taken to merge some projects.

Insight shots: Fuelling minds with fresh perspectives **Ms Ľubica Hajdučková from SAI Slovak Republic** made a presentation entitled *What's New in Peer Review*, in which she updated the participants on the activities of the INTOSAI Subcommittee on Peer Reviews, chaired by SAI Slovak Republic under the INTOSAI Capacity Building Committee (CBC). Information on the mandate and activities of the Peer Reviews Subcommittee is important in the light of the newly established EUROSAI Project Group on Peer Reviews – to find potential synergies and avoid overlaps.

What is in store for the new Strategic Goals gallery? In this part of the meeting the ideas of **new projects for the new EUROSAI Strategic Period 2024-2030 were presented:**

- Project Group on #AuditTalks. Presenter: Ms Rebecca Vassallo, SAI Malta
- Summer School on Investigations. Presenter: Ms Marjon Riehl, SAI The Netherlands
- Coordinated Audit on Ensuring the Right to Education for Ukrainian Children in Schools of European Countries. Presenter: Ms Iwona Zubrzycka-Wasil, Public Audit Expert of the Department of Strategy, SAI Poland
- Parallel Audit on Aging Population. Presenter: Ms Miri Weiss, SAI Israel
- Project on Peer Review. Presenter: Ms Miri Weiss, SAI Israel
- EUROSAI Development. Presenter: Mr Peter Rostedt, SAI Sweden

	<p>– IntoSAINT moderators’ training. Presenter: Ms Marike Noordhoek, SAI The Netherlands</p>
Strategic Sight	<p>During the creative and concluding Strategic Sight workshop session, moderated by SG1 Co-Leaders, the participants, divided into seven groups, were asked to imagine and discuss how EUROSAI may look like in 25 years – in 2050.</p> <p>The task was formulated as such:</p> <p><i>Let’s go back to the gallery for an hour. All the necessary and useful tools to create a work of art are right before you. Close your eyes and imagine the future (which may be utopian!) of SAIs and EUROSAI 25 years from now - in 2050. As a team, discuss your ideas, combine them, and create a painting of this future.</i></p> <p>Groups were given around one hour to prepare mood boards on their visions and then were asked to present their ideas to the whole team. The visions mostly referred to new technologies, especially AI, they, however, were confident that a human auditor would still be necessary.</p>
Report of the EUROSAI Secretariat	<p>The EUROSAI Secretariat delivered the presentation What lies ahead for the EUROSAI in the near future?, which gave a less visionary, but more realistic picture of the future of the Organisation. The presentation comprised the current state of the works on the new EUROSAI website, and the planned activities of the Project Group on Regulations, tasked with drafting the procedures for implementation of the current EUROSAI Strategic Plan.</p>
Wrap-up & goodbye	<p>The organisers summarised the meeting, thanked the hosts and the participants, and the meeting was concluded.</p>