



EUROSAI Presidency 2008-2011

Main Initiatives



Warsaw 2011

At the VII EUROSAI Congress in Krakow in June 2008, I was entrusted, as the President of the Supreme Audit Office of Poland – the NIK, with the prestigious function of the Chair of the EUROSAI Governing Board. While taking up this position, I assumed that the NIK's Presidency of EUROSAI should be active and both offer and support initiatives aimed at strengthening and developing EUROSAI. I also decided we should strive for better application of INTOSAI methodological achievements and for the continued exchange of experience among INTOSAI Regional Working Groups.

With the above assumptions in mind, I identified the following priority tasks of EUROSAI Presidency for the years 2008-2011:

- to develop strategic planning, that is to elaborate the first strategic plan – with the participation of as many EUROSAI members as possible, and to submit it to the VIII EUROSAI Congress in Lisbon in 2011; the plan should aim at streamlining EUROSAI activities and achieving its vision through accomplishing its strategic goals;*
- to implement the Conclusions and Recommendations of the VII EUROSAI Congress;*
- to implement the EUROSAI Training Strategy for the years 2008-2011;*
- and to strengthen and develop EUROSAI by means of other possible activities.*

This book comprises a summary of main initiatives promoted and supported by the NIK as the Chair of the EUROSAI Governing Board, and it is not a full report on EUROSAI activities in the last three years, traditionally elaborated by the EUROSAI Secretariat. And you, Dear Colleagues, are to assess our activity over this period. As the President of the NIK and as the outgoing Chair of the EUROSAI Governing Board, I would like to sincerely thank all of you who supported me in fulfilling this mandate. I am most grateful for your friendly cooperation and partnership. Thanks for sharing!



*Jacek Jezierski
President of the NIK
Chair of the EUROSAI Governing Board 2008-2011*



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Strategic planning – the first strategic plan in the history of EUROSAT



The flagship undertaking of the Governing Board in the term in 2008-2011 was the development of the first EUROSAT Strategic Plan for the years 2011-2017. The decision to develop a strategic document was taken by the VII EUROSAT Congress held in Kraków in June 2008.

The document aims at incorporating transformations and promoting changes that our Organisation requires after 20 years of existence and with as many as fifty members, which is by two-thirds more than on the day when it was founded (1990). Furthermore, the Strategic Plan is to contribute, by means of the activities it comprises, to the implementation of the INTOSAT Strategic Plan in the European region.

A special Task Force was established to elaborate the EUROSAT STRATEGIC PLAN, composed of representatives from the SAs of Austria, Germany, the Netherlands, Norway, Portugal, Spain, the UK and Poland (chair).

According to the principles of openness and transparency, the process of developing a draft EUROSAT strategic plan involved a wide spectrum of members. The consultation process started with a questionnaire distributed among all EUROSAT members. The questionnaire was related to the Organisation's mission, vision, strategic goals, as well as its strengths and weaknesses. It was filled in by 36 SAs (i.e. 72 per cent of all) EUROSAT members.

According to the principles of openness and transparency, the process of developing draft EUROSAT strategic plan involved a wide spectrum of members.

On the basis of the survey, the first draft EUROSAT Strategic Plan was drawn up and sent for comments to the members and observers of the Governing Board. The draft included the mission and vision statements, the list of strategic goals, as well as the objectives and activities to be undertaken in the years 2011-2017.

At the following stage, the draft Strategic Plan was consulted on with all EUROSAT members (in September 2010). 19 SAs (i.e. 38 per cent of all EUROSAT members) shared their opinions and suggestions concerning the draft with the Task Force that analysed them and developed the next draft of the Plan. At that stage, the draft was consulted on with Governing Board members and observers two more times, before the Governing Board adopted it finally and decided to submit the draft to the VIII EUROSAT Congress in Lisbon in May/June 2011.

The strategic plan covers the time span of two Congress periods – from 2011 to 2017, and it proposes three strategic goals related to the mission of EUROSAI.

The strategic plan covers the time span of two Congress periods – from 2011 to 2017, and it proposes three strategic goals related to the mission of EUROSAI. These are:

GOAL 1

Goal 1: CAPACITY BUILDING – Facilitate the development and the strengthening of institutional capacity of EUROSAI members

GOAL 2

Goal 2: PROFESSIONAL STANDARDS – Promote and facilitate the implementation of the ISSAIs and contribute to their development

GOAL 3

Goal 3: KNOWLEDGE SHARING – Encourage cooperation and exchange of experience among EUROSAI members, within INTOSAI and with external partners

GOAL 4

The Strategic Plan also proposes **Goal 4: GOVERNANCE AND COMMUNICATION** – Manage EUROSAI in accordance with the principles of good governance and effective communication. Within the implementation of this goal, cross-cutting analysis will be carried out, together with some horizontal reporting activities that can potentially improve the level and nature of management information available to the Governing Board.



Jacek Jezierski, the Chair of the Governing Board with members of the Task Force at its meeting, Warsaw, June 2009



Brainstorming...

While developing the draft Strategic Plan, careful consideration was given to what could be modified in order to provide for more efficient operation and results within EUROSAI, and to changes that are needed to help European SAIs cope with what is demanded and expected from them. In proposing activities and projects within the individual goals, special attention was paid not to overlap with INTOSAI initiatives, but rather to maximise the effective use of INTOSAI products, so that to further develop public sector auditing in the European region.

The implementation of ambitious activities and projects proposed within the Strategic Plan requires extra resources, including money, people and time, and will not be feasible without professional and financial support on the part of EUROSAI members.



4th meeting of the EUROSAI Strategic Plan Task Force, The Hague, November 2010

Additionally, the Task Force outlined a special organisational structure within EUROSAI, to ensure the most efficient implementation of the strategic goals. The new structure was included into the draft Strategic Plan and consulted with the Governing Board members and observers in July 2010. It was

Additionally, the Task Force outlined a new organisational structure of EUROSAI, to ensure the most efficient implementation of the strategic goals.



Another version of the ESP ...

suggested that separate teams for the implementation of individual strategic goals should be established. The procedures for appointing and functioning of the teams were proposed and included in a separate document, submitted for approval to the Governing Board.

In order to start the implementation of the Strategic Plan as soon as possible after its adoption by the Congress, the President of the NIK, as the Chair of the EUROSAI Strategic Plan Task Force, asked all EUROSAI members to consider possible scopes and forms of their contribution to goal teams.



...to be analysed and discussed

The implementation of the Strategic Plan will be evaluated on a regular basis, including a mid-term review towards the end of the first Congress period in 2014. On the basis of this evaluation, the IX EUROSAI Congress in 2014 may decide, if such a need arises, to update the Strategic Plan for the following period, namely 2014-2017. At the end of the six-year period, the X EUROSAI Congress in 2017 will consider whether the Strategic Plan calls for further changes so that to better reflect current needs, resources and activities of EUROSAI.

A special questionnaire was developed for this purpose by the Task Force and distributed among EUROSAI members. Twenty-eight SAs (i.e. 56 per cent of all EUROSAI members) responded to the questionnaire and declared their involvement in further works on the implementation of the Strategic Plan. Their replies have provided important information that will be helpful in building effective goal teams and in planning their activities.



The EUROSAI Secretariat is always willing to help

Follow up to the VII EUROSAI Congress (Kraków 2008)

For Theme III of the VII EUROSAI Congress held in Kraków in June 2008, namely *Audit of Social Programmes for Professional Integration of the Disabled*, a series of recommendations were elaborated. The Supreme Audit Office of Poland, upon taking up the EUROSAI Presidency, chose Recommendation 4 which says that “In developing national approaches, SAIs should take full advantage of the opportunity to benefit from sharing the knowledge and experience already gained by EUROSAI colleagues”, and offered a package of activities in the field. It consisted of two separate undertakings, namely of a seminar and a parallel audit on the employment of disabled persons in the public sector.

SEMINAR

“Performance Audit of Social Programmes for Professional Integration of the Disabled: A Practical Approach to Evaluating Economy, Efficiency and Effectiveness”

(Warsaw, 13-14 January 2010)

The Seminar was organised by the SAI of Poland, in cooperation with the European Institute of Public Administration – the European Centre for Public Financial Management (EIPA Warsaw), which contributed with expert knowledge. It was a tailor-made activity for audit practitioners from EUROSAI member SAIs involved in the auditing of social programmes. The Seminar gathered 27 representatives from 15 European SAIs.

Performance auditing has gradually become an important building block of accountable and responsive governance of public resources. There is, however, no prescribed or one-size-fits-all approach to performance audit, which made the Seminar a challenging task, both from the perspective of methodology and practice.

The objective of the Seminar was to discuss the experience of EUROSAI member SAIs and to provide delegates with a step-by-step approach that they could use in delivering performance studies and in reporting on audit findings. During the Seminar, presentations on designing, managing and conducting performance studies were set against the background of Theme III of the VII EUROSAI Congress, dedicated to auditing social programmes for professional integration of the disabled.

On the first day of the Seminar, a series of lectures were held that focused on the following issues:

- **Performance Audit: Concept, Context and Definitions**

- a description of performance audit evolution, an introduction of key definitions and interpretations, performance auditing in an international context;

- **Designing Studies for International Parallel Performance Audits**

- performance audit designing, introduction of the concept of ‘issue analysis’ illustrated with practical examples;

- **Managing International Parallel Performance Audits**

- issues related to the management of performance audit studies, from analysis and involvement of relevant stakeholders, the role of expert panels, identification and minimisation of risks, to delivery and quality assurance processes;

- **Doing the Study – Quantitative & Qualitative Techniques and Reporting Your Findings**

- the most widely used techniques of performance audit studies: surveys, benchmarking, financial analyses, focus groups, interviews, case studies and case examples, literature and file review, observation and mystery shopping; dealing with ways to ensure that performance audit reports achieve their intended impacts, focusing on both the content, as well as the presentation and format of outputs.

The second day of the Seminar was dedicated to the presentation of national case studies.



Such a hot debate calls for a lot of water...



All materials from the seminar are available
from the EUROSAI Presidency website: www.euroesai2008.pl

*The Seminar was co-financed with
funds from the EUROSAI budget.*

Participants of the Warsaw seminar, 13-14 January 2010



Coordinated audit of programmes aimed at increasing the employment of disabled persons

Public sector employers can play a significant role in increasing the number of disabled persons actively participating in the labour market. In this case, a motivating factor for the employers is not a short-term profit, but rather broader and long-term social benefits, important for both the economy and the disabled themselves. One of the intentions behind the audit was to use its results in promoting good practices in the field, which is again in line with one of the Kraków Conclusions and Recommendations: “SAIs should encourage governments to adopt good administrative practice” (Recommendation 5 for Theme III).

The aims of the audit were the following:

- 1** to assess the effects of the implementation of selected programmes and instruments to promote employment of disabled people, carried out both centrally and locally, and the use of public funds for this purpose;
- 2** to examine how selected public sector entities use the programmes to promote employment of disabled people, to respect the rights of employees with disabilities and to eliminate barriers to their employment.



Members of the international audit team

In the audit, twelve SAIs participated, namely of Bulgaria, the Czech Republic, the Former Yugoslav Republic of Macedonia, Germany, Romania, Slovakia, Slovenia, Spain, Switzerland, Turkey, Ukraine and Poland (audit coordinator).

The joint final audit report will be signed at the VIII EUROSAI Congress in Lisbon.

Raising Awareness of International Standards of Supreme Audit Institutions (ISSAIs) among EUROSAI members

SEMINAR

“Raising Awareness of ISSAIs”

(Warsaw, 28-29 October 2009)

As the Chair of the EUROSAI Governing Board, the SAI of Poland focused on intensifying cooperation with INTOSAI, in line with the priorities of the 2008-2011 EUROSAI Training Strategy and the 2008-2009 Operational Plan.

The Seminar organised in Warsaw in October 2009 was a pilot project whose aim was to raise awareness of European SAIs on the comprehensive framework of the International Standards of Supreme Audit Institutions (ISSAI), elaborated by INTOSAI. It was a joint initiative of the EUROSAI Governing Board and the INTOSAI Professional Standards Committee (PSC), chaired by the SAI of Denmark, which is the main body tasked with developing international auditing standards. The INTOSAI Development Initiative (IDI) also participated in the organisation of the Seminar in order to develop a model to be later used in other INTOSAI regions.

The Seminar was attended by 49 participants from 26 EUROSAI SAIs, including the European Court of Audit, a representative from OLACEFS – the SAI of Brazil which, together with the SAI of the Netherlands, represented the INTOSAI Subcommittee on Performance Audit, and a representative from ARABOSAI – the SAI of the Kingdom of Bahrain.

The Seminar revolved around three objectives:

- 1 to increase the knowledge of EUROSAI SAIs on the content, structure and purpose of the framework of International Standards of SAIs (ISSAIs) and INTOSAI Guidance for Good Governance (INTOSAI GOVs);
- 2 to exchange experience among EUROSAI SAIs on the application of INTOSAI standards and guidelines within their national organisations;
- 3 to discuss and provide input for the further work of the Professional Standards Committee/INTOSAI in relation to standards and guidelines.

The intention of the organisers was not only to provide the member SAIs with techniques and knowledge on how to implement the standards and guidelines, but also to follow up their implementation in the region.

On the first day of the Seminar, the participants listened to lectures which focused on the background of the ISSAI framework, on the role of standards, as well as on the structure and content of the ISSAIs on financial, compliance, performance, environmental and internal control auditing. While on the second day, the participants divided into smaller groups, in which they discussed national experience in implementing the standards and challenges with their application at the national level. The participants could choose to take part in two out of four workshops offered on financial, compliance, performance and environmental auditing.

The following are the most important conclusions of the Seminar:

- 1** What happened with INTOSAI standards after 2004, when the PSC was established, was a real “Big Bang” in the global space of SAIs. Previously, only pieces of standards and guidelines were available, at various levels and in various areas. At present, SAIs have at their disposal a logical, coherent and comprehensive framework, with hierarchical relations between standards and guidelines. The framework has been already filled with contents, while works on other documents have been progressing.
- 2** The whole process of the elaboration of the ISSAIs is considered well-managed, by the PSC and its subcommittees, and transparent, mainly due to the ISSAI website (www.issai.org) where all documents, either drafts or endorsed versions, can be found, as well as the effective mechanism for collecting comments from all interested SAIs.
- 3** The ISSAIs represent a state-of-the-art achievement in public auditing. The process of their development combines building on standards issued by other standard setting bodies (such as the International Federation of Accountants – IFAC) with the best knowledge and experience of SAIs, both those participating in the works of INTOSAI subcommittees and those providing their comments on draft documents.
- 4** The ISSAIs come as an accomplishment important to both INTOSAI as a whole and to individual SAIs. For INTOSAI, a consistent framework of global professional standards in public auditing, signed with its name, is an important step on the way to strengthening the



Participants of the “Raising Awareness of ISSAIs” seminar, Warsaw, 28-29 October 2009

organisation and its member SAIs. While for individual SAIs, the ISSAIs provide tools for improving the quality of their work which, consequently, allows for achieving greater credibility.

Group discussions during the Seminar highlighted two basic issues related to the implementation of the ISSAIs in individual SAIs:

- **Raising awareness of the ISSAIs inside our institutions**, which is a precondition of an informed discussion. This requires, however, substantial work to be done to provide good translations of documents. Another task would be to organise internal seminars to present the whole framework and its contents, particularly to management.
- **Having internal discussions on the approach to the ISSAIs**. First of all, do we want to comply? And, if so, how we should proceed? The process for individual SAIs should be adapted to their needs and possibilities.

The Seminar has also provided several lessons learned. Firstly, its workshops allowed for active participation of SAIs' representatives and for discussions that showed areas where additional guidance was needed. Secondly, a pre-seminar survey on the experience of SAIs in implementing the ISSAIs and a possibility to choose two out of four offered workshops allowed the organisers to tailor the group discussions to the needs of the participants. And finally, it was a pilot project of a seminar-model, organised by INTOSAI and EUROSAI, as its regional working group, which may be applied in other regional organisations of INTOSAI.



*Auditor General of Denmark Mr Henrik Otbo
at the opening of the seminar*

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Discussion in smaller groups



All materials from the Seminar, including general information, presentations and photos, are available from the EUROSAI Presidency website: www.euroesai2008.pl

The Seminar was co-financed with funds from the EUROSAI budget.

4 Seminar “SAIs’ Communication with the Public Opinion via the Media” Warsaw, 10-11 May 2011

Communication is an issue of vital importance for each organisation, and for an SAI, whose task is to provide the public with information on the condition of the state, it makes an indispensable part of its mandate, which has to be fulfilled in the changing environment of new communication tools and platforms.

Communication has been a topical issue in INTOSAI for several years already, and in the NIK an idea was born to discuss it in a narrower aspect and in a narrower circle, namely: to discuss communication with the public via the media at the level of SAIs, and to do it in the forum of the EUROSAI community. To do so, the Chair of the EUROSAI Governing Board decided to propose a seminar that would present the issue of communication from the perspective of an SAI.

The Seminar was held in Warsaw on 10-11 May 2011 and was attended by more than 50 participants from 21 European SAIs. It was targeted at persons responsible in the SAIs for designing and implementing the media policy and at public relations/media/press officers. The main objective of the Seminar was to discuss the communication process from both the perspective of an SAI’s public relations services and that of the media, as well as to consider how communication between SAIs, the media and the public opinion could be improved.

The Seminar was divided into three sessions:

SESSION 1

“Perspective of SAIs’ public relations. When journalists get on press officers’ nerves”

SESSION 2

“Perspective of the media. When media officers get on journalists’ nerves”

SESSION 3

“When an SAI gets on its press officer’s nerves. Problems in communication with the media arising from SAIs’ specifics”

In a democratic country, where the media are independent, the citizens can trust that the information they get via the media has been verified by independent journalists, which adds to its reliability.

President Jacek Jezierski opened the Seminar with emphasising the importance of cooperation between Supreme Audit Institutions and the media. His presentation was an attempt to explain why SAIs should present the results of their audits in the media and focused on the need of a civic society to be informed in order to take informed decisions in a democratic country. Since it is the mission of SAIs to provide

information on the state and the functioning of its institutions, and the mass media are the main source of information for the public, cooperation between SAIs and the media seems to be necessary, and they both should strive to make it as effective as possible. Yet the role of the media in the communication process cannot be ignored for yet another reason. In a democratic country, where the media are independent, the citizens can trust that the information they get via the media has been verified by independent and credible journalists, which adds to its reliability. President Jezierski also emphasised that all employees of audit institutions, not only their media officers, should be properly prepared for communication, because they all contribute to the information presented to the public as the authors of audit reports. The issue of the quality of audit reports, which should be topical, written in a reader-friendly manner and present audit findings in an understandable manner, was also stressed.

1 Session 1 of the Seminar was opened with a presentation by a well-known external expert in public relations in which he discussed contacts between PR services and journalists, and explained why journalists are frequently a nuisance to public relations officers. He stressed that good communication with representatives of the media contributes to the effectiveness of PR services, and partnership is the best way to make their collaboration effective. After that, representatives of the SAIs of Germany, the United Kingdom and the Russian Federation presented the main assumptions of the information policy adopted in their institutions and the tools they worked out to communicate with the media. They also presented threats and opportunities in the contacts between SAIs' public relations services and the media. The speakers of Session 1 stressed that SAIs should strive for good relations with the media so that the results of their audits could reach the public, which is their main addressee. They observed that SAIs, in order to have good relations with journalists, should be honest, trustworthy and supportive, for example, they should organise press conferences, offer materials for journalists and inform the media about results of their work. It was however observed that SAI should be cautious with handling sensitive data in order not to damage the interests of their auditees.

2 The second day of the Seminar started with Session 2, during which representatives of the media, well-known Polish journalists, presented their experience in collaboration with media



Martin Winter, Press Officer of the German SAI, presents his SAI's experience in communicating with the public opinion

officers of public bodies, including Supreme Audit Institutions. The representatives of the media sector stressed that spokespersons should not treat journalists as enemies, but rather as partners who provide them with an opportunity to inform wide audience about their work. They also presented characteristics of a spokesperson that they find an ideal partner for cooperation. Such a media officer should be easily available, well-informed and should understand the nuances of information transmitted via the media. It was also emphasised that in the modern world it is essential to have access to information quickly, which is also a challenge for SAIs if they want their audit results to be transferred to the public via the media.

3 After the discussion with journalists, within Session 3, representatives of Supreme Audit Institutions presented their national experience again. Speakers from the SAIs of Poland, Spain and Lithuania discussed the specifics of information policy and collaboration with the media in their countries, and potential problems in the field that may arise from the specific mandate of their institutions. They emphasised that SAIs should assist the media in understanding the nuances of their activity, because in order to inform the public effectively on audit results and their impact on the functioning of the state, journalists should be aware of the specific role SAIs play in the democratic system. The speakers also paid attention to the importance of regional media, which in some countries are the main source of information for many citizens. Therefore SAIs should also develop tools for cooperating with representatives of local press, TV and radio stations. After the presentations, the participants in the Seminar had an opportunity to ask the speakers additional questions and discuss the topics they found most interesting or controversial.



all have the same goal: to provide the public opinion with reliable information on the results of their audits. However, while focusing on developing good relations with the media, SAIs should not neglect their relationship with their audited bodies. To conclude, the President of the NIK emphasised that it is essential for each SAI to be free to decide on the timing, way and content of the information they present to the public opinion, because SAIs' freedom to present information on the results of their audits is a precondition of their independence.



Participants in the Seminar "SAIs' Communication with the Public Opinion via the Media"



All materials from the seminar are available
from the EUROSAI Presidency website: www.euroesai2008.pl

*The Seminar was co-financed with
funds from the EUROSAI budget.*

Support for regional initiatives

Meetings of SAIs at the regional level give an excellent opportunity for exchanging experience and good practices, for organising common trainings for auditors, as well as for preparing common stands on both regional and multi-regional problems. Such meetings prove very useful and practical, since in small groups experience can be exchanged in the fields that are unique for given geographical areas with similar historical experience and audit traditions. If some initiatives turn out to be more universal, it is always easier to first discuss them in smaller groups before considering possibilities to transfer them to the level of EUROSAI or INTOSAI.



*Mr Jacek Jeziarski visiting
Mr Manuel Núñez Pérez for the first time,
Madrid, 2008*

As the Chair of the EUROSAI Governing Board, the President of the NIK participated in, among others, the first meeting of the SAIs of the countries involved in the South-East European Cooperation Process (SEEC) held in Chişinău, Moldova on 18-19 September 2008, and in the 10th session of the Council of the SAIs of the Commonwealth of Independent States, organised in Yerevan, Armenia on 28-29 September 2010.

Collaboration between the Chair of the EUROSAI Governing Board and the Secretary General

Annual meetings of the Chair of the EUROSAI Governing Board with the Secretary General, dedicated to discussing current issues related to EUROSAI functioning were organised. Three such meetings were held: in Madrid on 15-16 December 2008, in Warsaw in 23-26 September 2009 and in Madrid on 3 November 2010.

Communication and promotion of EUROSAI activities – cooperative initiatives of EUROSAI Presidency and the Secretariat

In this area, several initiatives have been undertaken, including the following:

- The VII Congress website (www.euroesai2008.pl) was run on as the Presidency website. It comprised information on events and initiatives organised within the current Presidency, as well as its achievements and plans for the future. It also offered an archive of all VII Congress materials.
- Information about activities of the Chair of the EUROSAI Governing Board was presented in *EUROSAI Magazine* and *EUROSAI Newsletter*.
- The Governing Board supported the initiative to publish *EUROSAI Newsletter* in an electronic version only, thus making it more environment friendly.
- The report on the VII EUROSAI Congress held in Krakow has been elaborated and sent to EUROSAI members via traditional post, while its electronic version (in a PDF format) is also available from the Presidency website at www.euroesai2008.pl.
- New ways of informing the EUROSAI community about the decisions taken by the Governing Board have been introduced. The Governing Board supported the proposal to publish shortly after each of its sessions a brief Summary distributed among all EUROSAI members.
- Information about activities of Chair of the EUROSAI Governing Board was regularly presented in the *International Journal of Government Auditing*.
- During bilateral and multilateral meetings, the Chair of the EUROSAI Governing Board presented the objectives of the current EUROSAI Presidency and its activities.

Cooperation between EUROSAI and other INTOSAI Regional Working Groups

President of the NIK as the Chair of the EUROSAI Governing Board supported and promoted collaboration of EUROSAI with other INTOSAI Regional Working Groups, namely ARABOSAI and OLACEFS. He also had several working meetings with the Chairman of AFROSAI. Furthermore, steps have also been taken to start cooperation with ASOSAI.

Cooperation with AFROSAI

Vice-President of the NIK represented the Chair of the EUROSAI Governing Board at the 11th General Assembly of African Organisation of Supreme Audit Institutions – AFROSAI which was held on 13-17 October 2008 in Pretoria, South Africa.

Within the cooperation with AFROSAI, President of the NIK hosted the Auditor General of South Africa and Chairman of ARFOSAI Mr Terence Nombembe on 21-24 May 2009. The plans with regard to chairing AFROSAI and EUROSAI were discussed, as well as potential fields of cooperation between the two Working Groups.

The NIK shared its experience in organising the VII EUROSAI Congress in Krakow in the paperless formula which proved interesting to the Auditor General of South Africa as the host of the XX INTOSAI Congress in 2010.

Cooperation with ARABOSAI 2nd EUROSAI-ARABOSAI Conference (Paris, 30-31 March 2009)

As the Chair of the EUROSAI Governing Board, President of the NIK Jacek Jezierski participated in the 2nd EUROSAI-ARABOSAI Conference on the role of SAIs in the development of state agencies performance. The theme of the Conference was elaborated under three sub-themes, namely *Assessing the situation of States' public finances*, *Assessing and improving the effectiveness of public actions*, and *The expectations of modernisation's stakeholders: Executive, Parliament and Citizens*.

The Conference gathered 150 participants, including representatives from 20 ARABOSAI SAIs and 35 European SAIs. During the opening session, the Chair of the EUROSAI Governing Board presented previous initiatives of the cooperation between Arab and European SAIs. He recognised that collaboration between ARABOSAI and EUROSAI should not be limited to meetings of top management. He observed that the Secretariats of the two organisations could be of great assistance and successfully facilitate bi-regional cooperation at the working level.

While discussing the role of public auditing at the time of the world financial crisis, President Jacek Jezierski, stressed that SAIs could contribute to public support for democratic administrations in their fight against the crisis, provided that they are themselves regarded trustworthy and effective.

In their speeches, representatives of Arab SAIs focused on general issues, such as the scope of and rules for SAIs' activities, and on the needs and expectations in this regard. They concluded by emphasising that SAIs should adopt a holistic approach to audited issues, which should go beyond the sector-based approach, and that they should protect their independence, which is beneficial for the state.

European SAIs recognised the need for active participation of SAIs in the global economy's resuscitation process after the „heart attack”, as the financial crisis was referred to. It was emphasised that SAIs should strengthen their ex-ante audits. As an example, the risk analysis was recalled, applied by the Hungarian SAI in the state budget development process. The participants also discussed specific actions aimed at fighting the crisis taken in the EU and they referred to the workshop on the role of SAIs in the context of the financial and economic crisis, which was organised on 16 February 2009 in Luxembourg.

It was also emphasised that regulatory activities on financial and banking markets are a prerequisite for stability. The role of SAIs lies in monitoring and evaluating the activities that the state undertakes in the field. This calls for strengthening the analytical potential and effectiveness of public auditing.

During the discussion held at the Conference, representatives of Arab countries frequently referred to the role of SAIs in ensuring transparency of state bodies and accountability of public officials, as well as in reducing corruption.



Mr Jacek Jezierski giving a speech at the 2nd EUROSAI-ARABOSAI Conference



For more information on the discussions held at the Conference read: *EUROSAI Magazine* No. 15.

Participation of an ARABOSAI representative in the pilot EUROSAI Seminar “Raising Awareness of International Standards of Supreme Audit Institutions”

(Warsaw, 28-29 October 2009)

At the invitation of the NIK and the SAI of Denmark, the organisers of the EUROSAI Seminar on raising awareness of the ISSAIs (see: page 12), a representative of ARABOSAI, namely of the SAI of the Kingdom of Bahrain, took part in the Seminar. ARABOSAI was interested in the Seminar because it planned to organise a similar event for its members within its collaboration with the INTOSAI Development Initiative (IDI). As planned, such a seminar was organised by ARABOSAI in 2010.

3rd EUROSAI ARABOSAI Conference

(Abu Dhabi, United Arab Emirates, 29-30 March 2011)



From left to right:

Jacek Jezierski – President of the NIK, Chair of the EUROSAI Governing Board; Dr Harib Saeed Al Amimi – President of the State Audit Institution of the United Arab Emirates; Dr Osama Jafar Faqeeh - President of the General Auditing Bureau of the Kingdom of Saudi Arabia , Chairman of the ARABOSAI Executive Council

On 29-30 March 2011, Jacek Jezierski as the Chair of the EUROSAI Governing Board and President of the NIK, took part in the 3rd EUROSAI-ARABOSAI Conference dedicated to the principles of transparency, accountability and fight against corruption.

The conference was attended by representatives from 23 European SAIs, 18 ARABOSAI SAIs and a representative of the *International Journal of Government Auditing* from the USA. It was not a coincidence that Transparency, Accountability and Fight against Corruption were chosen as the themes of the Conference, which was divided into several plenary sessions. The Conference was held as part of the works undertaken by

EUROSAI and ARABOSAI to raise awareness of International Standards of Supreme Audit Institutions (ISSAIs) and to exchange experience in the field. The themes were also closely related to the issues discussed at the XX INCOSAI in November 2010 in Johannesburg, South Africa, where a declaration was adopted that encourages INTOSAI members to use ISSAIs as a common reference framework for public sector auditing, to measure their own performance against ISSAIs and to implement them in accordance with their mandate, national legislations and regulations.

Before the Conference, a survey was conducted to study how SAIs of the two regions had implemented the principles of transparency, accountability and fighting against corruption. A summary of the survey was included in the Conference papers.

The participants in the Conference emphasised that SAIs should be actively involved in reform processes introduced in many countries.

The SAIs should gain new status and they should become more independent, more powerful and more effective.

During the first session of the Conference, the participants drafted challenges faced by the SAI's community in enhancing accountability and transparency, and they presented key elements of a peer review as an instrument for assessing an SAI's capacity. It was stressed that peer reviews may comprise the functions that address SAIs' transparency and accountability and thus to look into compliance with ISSAI 20. It was also stated that a proper capacity building process should allow for consolidating SAIs' independence, developing highly qualified human resources, exercising effective, professional and stable leadership and strengthening relations with other stakeholders.

The participants in the Conference acknowledged that the endorsement of ISSAI 20: *Principles of SAI Transparency and Accountability* is fundamental to the recognition of SAIs' as effective independent institutions serving their societies. During the second plenary session, presentations and discussions focused on performance indicators of SAIs, on the effectiveness of their activity and on reporting practices.

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At the last session, the participants shared their experience in corruption fighting. It was emphasised that SAIs are able to identify vulnerable areas and to indicate corruption risks, as well as to promote integrity in the public sector.

At the end of the Conference, the Abu Dhabi Declaration was adopted, in which the participants, as representatives of the EUROSAI and ARABOSAI communities, committed themselves to promote better knowledge of the documentation on SAI development, including the INTOSAI guidance. The declaration also obliges EUROSAI and ARABOSAI, as INTOSAI Regional Working Groups, to consider best possible ways for implementing the ISSAIs on transparency and accountability, for intensifying fight against corruption, and to consider opportunities for mutual support in promotion of the principles of the Declaration.

Cooperation with ASOSAI

Establishing close cooperation between EUROSAI and ASOSAI

President of the NIK, as the Chair of the EUROSAI Governing Board, came up with an initiative to establish intense cooperation with ASOSAI, as the INTOSAI Regional Group which is geographically closest to EUROSAI. Additionally, there are as many as seven SAIs that are members of both EUROSAI and ASOSAI,

namely Armenia, Azerbaijan, Georgia, Israel, Kazakhstan, Russia and Turkey. The SAIs of Russia and Turkey were asked to identify potential cooperation areas. It was decided that the two regions should focus on bilateral contacts and on collaboration of the working groups operating within EUROSAI and ASOSAI, as well as they should organise periodic joint conferences. The first conference is to take place in September 2011 in Turkey.

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Cooperation with OLACEFS

6th EUROSAI-OLACEFS Conference (Porlamar, Venezuela, 13-16 May 2009)

On 13-16 May 2009, President of the NIK and the Chair of the EUROSAI Governing Board Jacek Jezierski, participated in the 6th EUROSAI-OLACEFS Conference entitled *Current and Future Environmental Challenges and Preservation and Conservation of Natural Resources*. In the Conference, 14 SAIs from the OLACEFS region participated, as well as 14 EUROSAI SAIs. EUROSAI, represented by the Chair of the Governing Board and representatives of the Secretariat – the SAI of Spain, was the co-organiser of the Conference and was responsible for preparing and chairing one of the two thematic sessions, dedicated to international environmental audits. The session was opened with a speech by the Chair of the EUROSAI Governing Board on the importance of international auditing in the globalised world. European experience in international environmental auditing was presented by the SAIs of the Netherlands, Norway, Poland, Slovakia and Ukraine. (The SAIs of Greece, Hungary and Romania, which did not participate in the Conference, submitted their country papers). Since the papers elaborated by European SAIs were met with great interest, it can be assumed that there is a need for popularising their experience in other regions, including OLACEFS. During the session, two group discussions were arranged (conducted by the NIK, supported by the SAIs of Norway and Slovakia), dedicated to planning of international audits and to reporting on their results.

At the Conference, a memorandum was signed of the OLACEFS SAIs, being an introduction to a formal agreement on performing an audit in the Amazon Region. An annex to the memorandum was also signed by the EUROSAI representatives participating in the Conference, including President of the NIK Jacek Jezierski, in which they declared their support for the audit in the Amazon Region. They also declared to consider audit initiatives promoting such issues as, for example, sustainable forest management, within the works of the EUROSAI Working Group on Environmental Auditing.



*Head of delegations participating
in the Conference*



For more information on the discussions
held at the Conference read: *EUROSAI Magazine* No. 15.

European Confederation of Institutes of Internal Auditing (ECIIA) – a new partner of EUROSAI

Considering that INTOSAI and the Institute of Internal Auditors (IIA), which EUROSAI and the ECIIA respectively form parts of, have collaborated and supported each other's goals and objectives, and that there is a need to focus on practical implementation of their achievements at the European level, the NIK as the Chair of the EUROSAI Governing Board suggested to consider potential areas of cooperation between EUROSAI and the European Confederation of Institutes of Internal Auditing – ECIIA.



Presidents Jacek Jezierski (EUROSAI) and Phil Tarling (ECIIA) signing the agreement

A special Task Force with the representatives of EUROSAI (the NIK and SAls of Belgium and France) and ECIIA was appointed to elaborate a draft cooperation agreement to identify areas of common interest of the two organizations. The draft agreement was based on the Memorandum of Understanding signed by INTOSAI Professional Standards Committee and the Institute of Internal Auditors (IIA) in 2007. The draft agreement was approved by the Governing Boards of the two organisations and the Cooperation Agreement was formally signed in Rome on 7 March 2011. It will be reviewed in three years.

the two organisations should contribute to better understanding of internal control, that it should emphasise the importance of internal control systems, and facilitate implementation of internal auditing guidelines, and exchange of good practices on good governance. It also addresses future shared training activities

The agreement considers the need for unification and standardisation of the terminology used in internal auditing in both the private and public sector. It was agreed that cooperation between

Furthermore, EUROSAI and ECIIA agreed to develop a common platform so that to make their publications, tools and resources mutually available, to present position papers or standards to each other before finalisation, to inform the other party of all initiatives related to the public sector and to arrange joint projects, such as conferences, seminars, training activities and research.

Thanks
for sharing





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Notes

