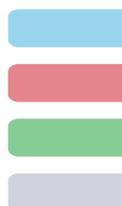


CZECH EUROSAI PRESIDENCY

2021–2024

2021–2024



The story of the
Presidency of the
Supreme Audit Office
of the Czech Republic
in EUROSAI

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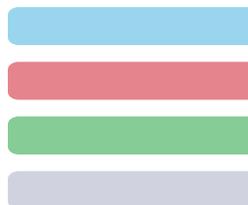
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Preface

by the President of EUROSAI



**Dear ladies and gentlemen,
Dear friends,**

if you are reading this text now, I have already said goodbye to the presidency of the Supreme Audit Office in EUROSAI and handed over the imaginary ruling sceptre, in our case the crystal, to my Israeli colleagues. As with any presidency, I did not expect a trouble-free three years, however, the challenges we faced over the last three years were beyond my wildest dreams when I applied for the EUROSAI presidency.

The events of the past three years have been and continue to be the toughest test of European cohesion and the resilience not only of governments but also of supreme audit institutions. However, during the COVID-19 pandemic, EUROSAI clearly demonstrated its ability to respond agilely to new challenges, and adapt to new external circumstances. Similarly, EUROSAI demonstrated unwavering moral values during Russia's unprecedented aggression against Ukraine, and I am proud that together with my colleagues of the Governing Board we issued a statement on the situation in Ukraine and offered a helping hand to our colleagues from the Accounting Chamber of Ukraine.

Our XI EUROSAI Congress was the first one ever online and the Hamas aggression against Israel forced us to organise another online Congress again. But all these problems and the approach to their solution prove that EUROSAI is not ossified, that it can cope with unexpected challenges, and that cohesion is one of its strengths.

Supreme audit institution and EUROSAI have a lot to offer to the world. The results of our work are extremely valuable and I am therefore very pleased that EUROSAI was visible in the world under our presidency. However, we did not forget our auditors, for whom we have prepared a plethora of project groups, workshops, and initiatives.

EUROSAI is like a buffet, offering a wide range of choices from which everyone can choose what interests them most. And I believe that the Benchmarking Information Exchange Project (BIEP), which we set up for the purpose of professional knowledge and methodology be shared among auditors, will be instrumental in this strategy. It is not necessary to give all the details here. You can remind yourself of them by browsing through our publication. However, let me conclude with a simile. The presidency of EUROSAI felt akin to a roller coaster ride. One minute you are up, one minute you are down, and you don't know what is ahead. You sit in the first car and you grip the wheel. However, I was not alone. I knew that my fellow Governing Board members were in the cars behind me, advising me on where to slow down, where to speed up, and how to pick the sharp turn ahead. If it had not been for our combined efforts, our cart would probably have derailed. But as I said at the beginning, we don't get derailed, and we always reach our destination. I extend my heartfelt thanks to the Governing Board for their invaluable support and to every one of you for standing with us throughout this term. Your steadfast support has been our strength.

Thank you all. I hope you find inspiration and insight in reading about our journey.

A handwritten signature in blue ink, appearing to be 'M. G. G.', written in a cursive style.

Vision of the Czech EUROSAl Presidency

The objective of EUROSAl Presidency of the Supreme Audit Office of the Czech Republic (NKÚ–Nejvyšší kontrolní úřad) was to offer EUROSAl members platforms to promote and further develop cooperation among SAls and EUROSAl working groups and project groups.

As global events such as COVID-19 pandemic and war in Ukraine have shown, international cooperation has become even more important, particularly on issues related to pan-European topics, i.e. health care, environmental protection, transportation, digitalisation and the resilience of SAls.

Our aim in EUROSAl was to respond flexibly to the challenges of modern times and to seek appropriate responses to provide added value to its members and to the citizens of each country. In this respect, NKÚ has been encouraging EUROSAl members to cooperate more closely in finding audit methodologies and procedures in line with the Presidency motto: 3C – 3E – 3I.



Czech EUROSAl Presidency began with the XI EUROSAl Congress online on 14 April 2021 and finished with the XII EUROSAl Congress held online and hosted by SAl Israel 27–28 May 2024.

This period was governed by the EUROSAl Strategic Plan 2017–2024 that guided its initiatives and objectives and ensured effective collaboration and progress within EUROSAl.

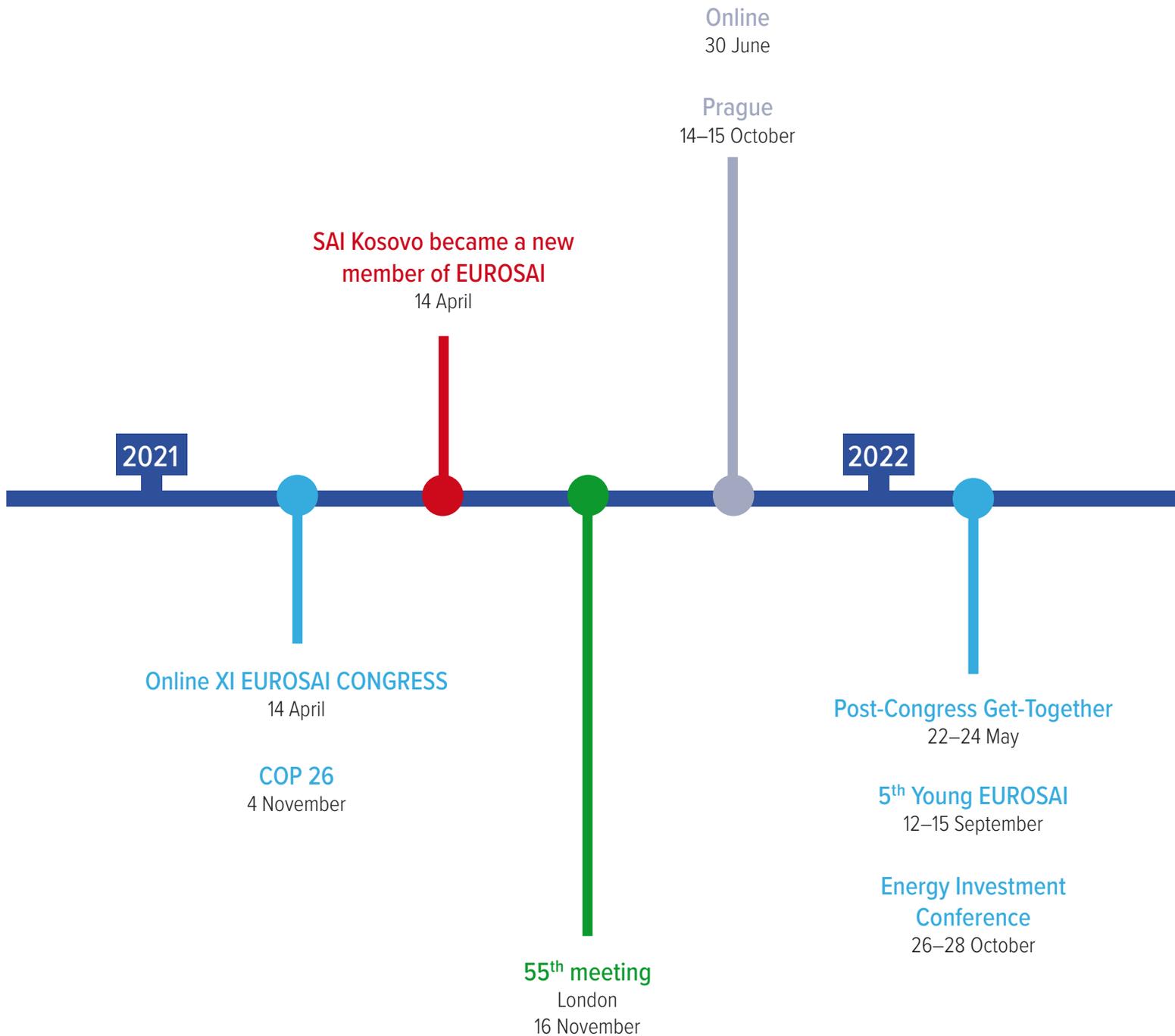
**STRATEGIC
GOAL 1:**

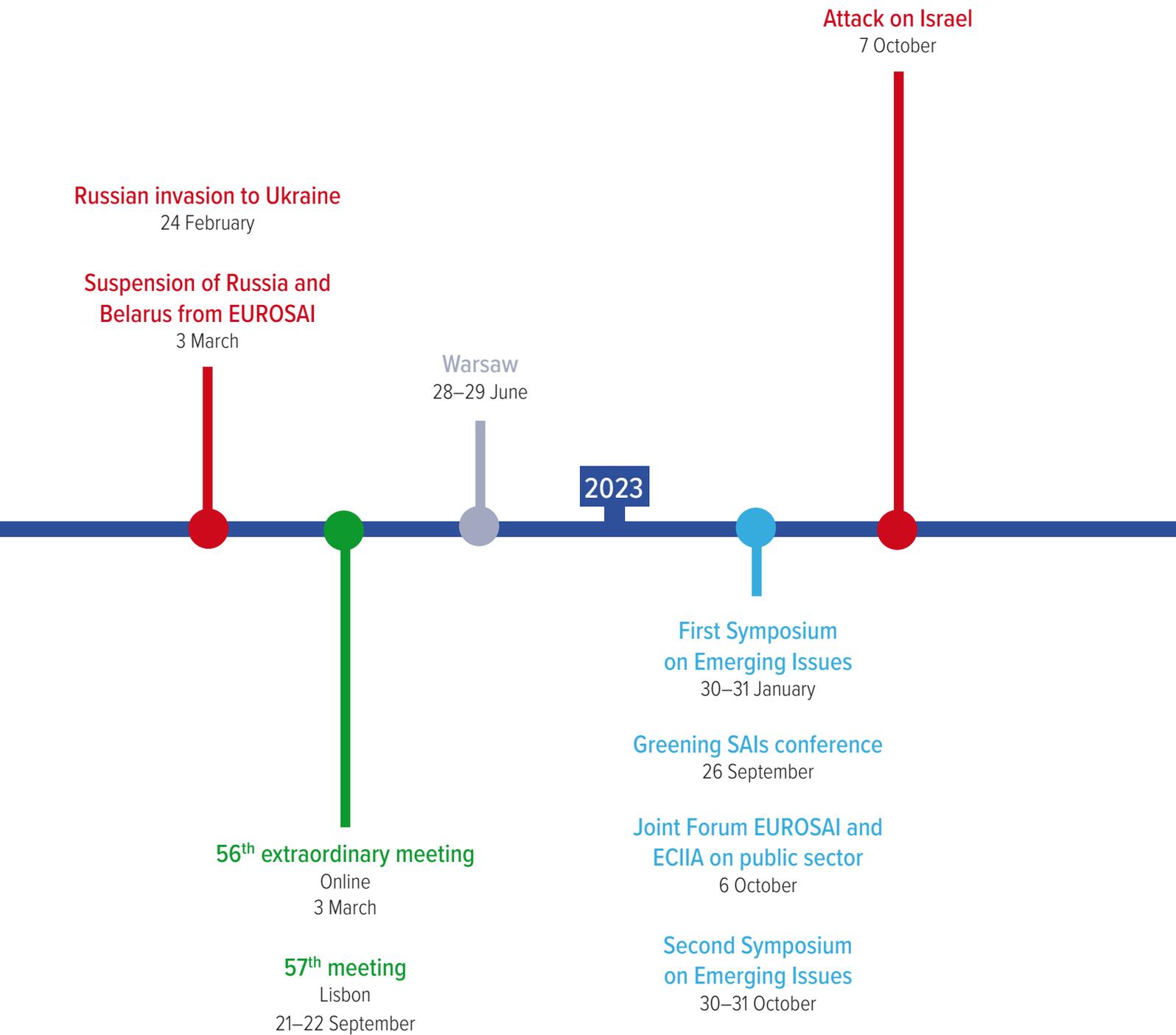
Supporting effective, innovative, and relevant audits by promoting and brokering professional cooperation.

**STRATEGIC
GOAL 2:**

Helping SAIs deal with new opportunities and challenges by supporting and facilitating their institutional capacity development.

- KEY EVENTS
- TURNING POINTS
- GOVERNING BOARD meetings
- GOVERNING Board meetings at the technical level





Attack on Israel
7 October

Russian invasion to Ukraine
24 February

**Suspension of Russia and
Belarus from EUROSAI**
3 March

Warsaw
28–29 June

2023

**First Symposium
on Emerging Issues**
30–31 January

Greening SAIs conference
26 September

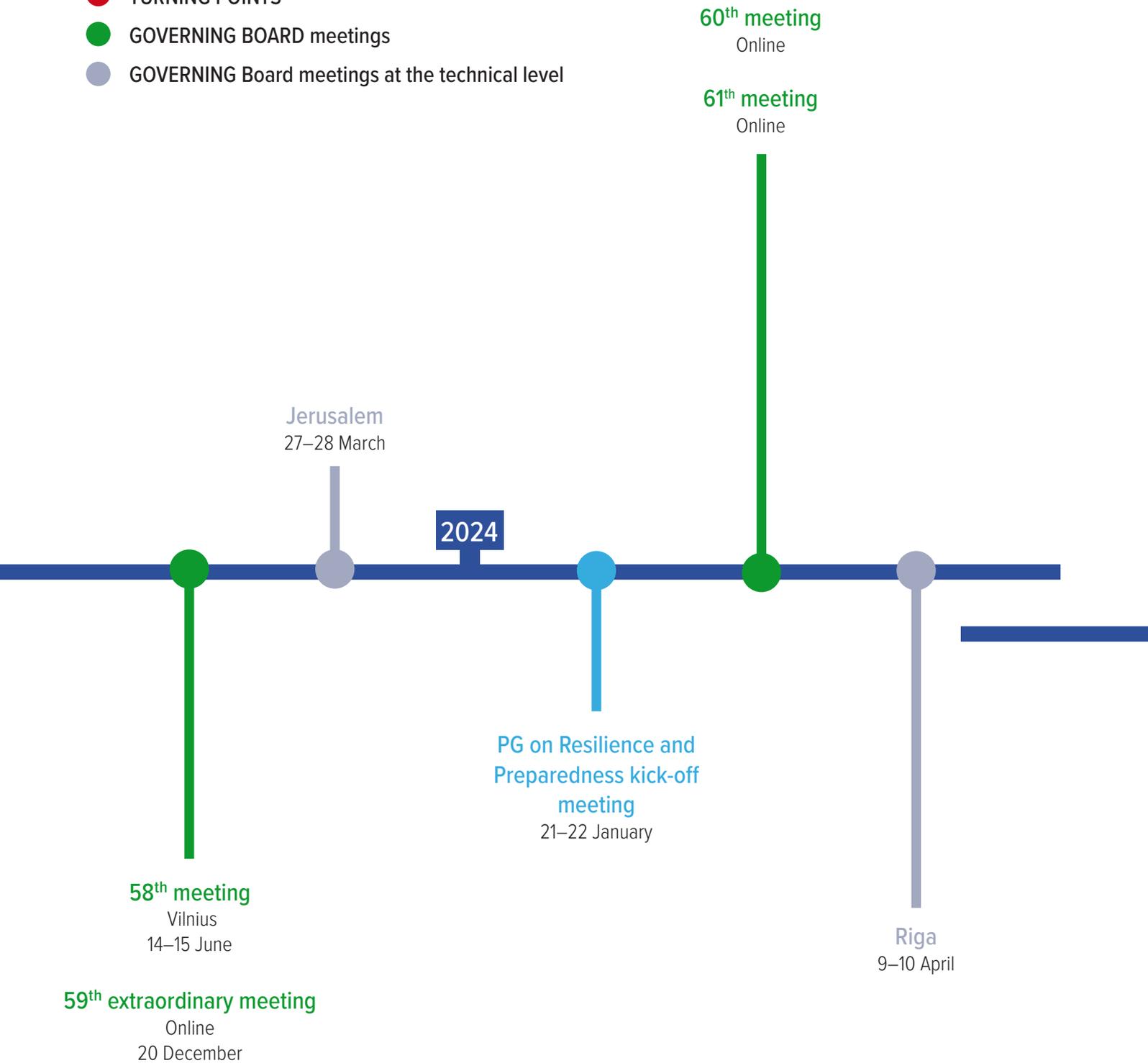
**Joint Forum EUROSAI and
ECIA on public sector**
6 October

**Second Symposium
on Emerging Issues**
30–31 October

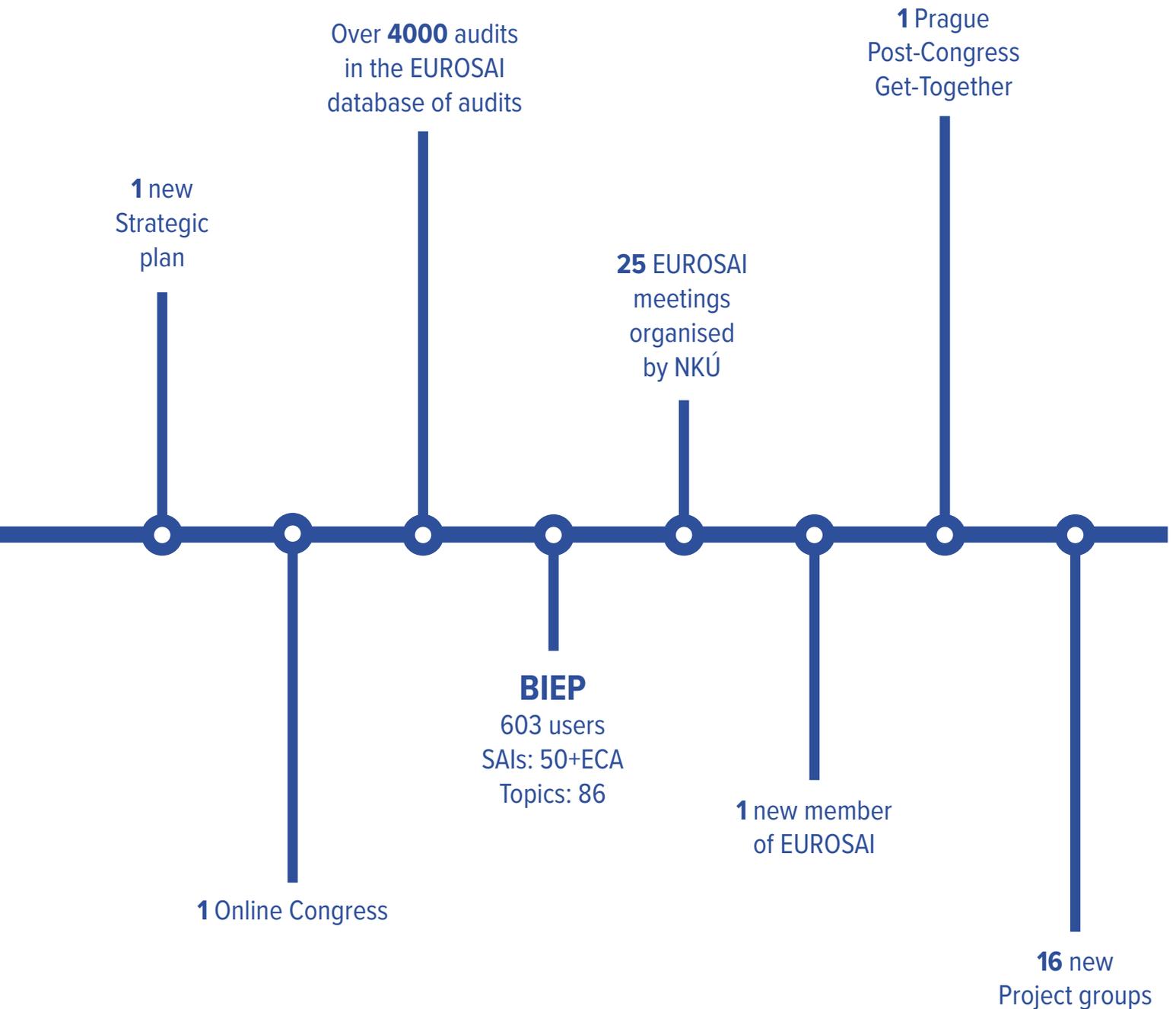
56th extraordinary meeting
Online
3 March

57th meeting
Lisbon
21–22 September

- KEY EVENTS
- TURNING POINTS
- GOVERNING BOARD meetings
- GOVERNING Board meetings at the technical level



KEY FIGURES



SAI

N BUI 7

ES AND LUTION



WHEN IT ALL BEGAN...



We were entrusted with hosting next EUROSAI Congress and presiding over EUROSAI for the next three years at the X EUROSAI Congress in Türkiye in 2017.

However, the emergence of COVID-19 pandemic forced us to postpone the takeover for a year.

And

after a year of intense planning, countless meetings, and endless cups of coffee, we were all set for the XI EUROSAI Congress. However, in response to the unprecedented challenges posed by the pandemic, we made the swift and strategic decision to transition the event to a virtual format.

With joint efforts, we made it!





...2021 STEPPING INTO A NEW CHAPTER

A key moment for NKÚ occurred when it took over the EUROSAI Presidency from the Turkish Court of Accounts in April 2021. On 7 April 2021, Miloslav Kala, the President of NKÚ, received the EUROSAI Presidential Crystal, a symbol of the Presidency, from the Ambassador of Türkiye to the Czech Republic, Egemen Bağış.

The aim of the Czech Presidency was to ensure smooth international cooperation for the next period 2021–2024. NKÚ took the helm not only to lead EUROSAI, but also to prioritise key focus areas such as

**KNOWLEDGE
SHARING**

OPENNESS

**RESPECT
FOR MUTUAL
DIFFERENCES**

The COVID-19 pandemic did not only give rise to new audit topics, facilitate the formation of multilateral working groups, and established expert audit virtual platforms but it also deepened the significance of further upskilling, enhancing expertise in audit activities and stressed the need for international cooperation.

REFLECTING ON OUR MILESTONES IN 2021

Online XI EUROSAI CONGRESS

D-Day, 14 April 2021

As the pandemic made traditional face-to-face gatherings impossible, NKÚ came up with a new format and took a unique approach - hosting its XI Congress in a virtual format, a decision unprecedented in its long history.

Interpretation services were provided in all five official EUROSAI languages, enabling up to 250 people from 50 EUROSAI member SAIs and observers to participate. The Congress focused on administrative matters only.

In addition, the President of EUROSAI promised to host a post-Congress conference during which workshops and activities foreseen for the Congress could be organised.

We also welcomed the National Audit Office of Kosovo (KNAO) as a new member to EUROSAI in 2021.

What was discussed?

The Congress ended with meeting of the new Governing Board, where the President of the NKÚ set out the objectives of the Presidency.

SAI Croatia and SAI Bulgaria were elected for a three-year term as EUROSAI auditors.

Two new members were elected to the Governing Board - SAI Lithuania and SAI United Kingdom.

SAI Israel was elected to preside over EUROSAI in the years 2024–2027.

EUROSAI budget and finances for 2022–2024.



**Marian
Lupu**



**Heli
Mikkela**



**Marian
Banaś**



**Seyit
Ahmet Baş**



XI CONGRESS
EUROSAI 2021





**Miloslav
Kala**



**María José
de la Fuente**



**Rolands
Irklis**



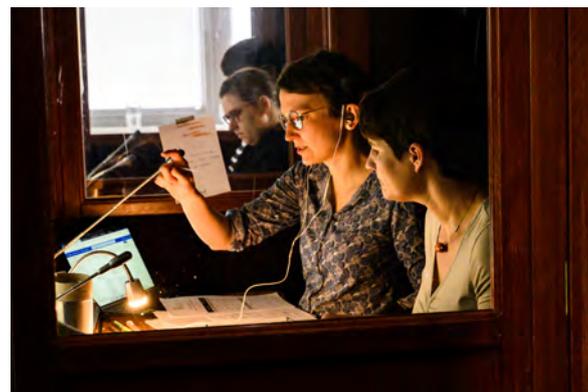
**Arno
Visser**



**XI CONGRESS
EUROSAI 2021**



CAPTURING
MOMENTS OF
THE XI EUROSAT
ONLINE
CONGRESS









Vlora Spanca
Head of SAI Kosovo

The National Audit Office of the Republic of Kosovo is proud to have joined the prestigious European Organisation of Supreme Audit Institutions (EUROSAI) as a full member in 2021, under the leadership of the Supreme Audit Office of the Czech Republic. As the youngest member of the organisation and the 51st to join, we have gained significant benefits and are contributing to the collective efforts to promote professional cooperation and excellence in public financial management.

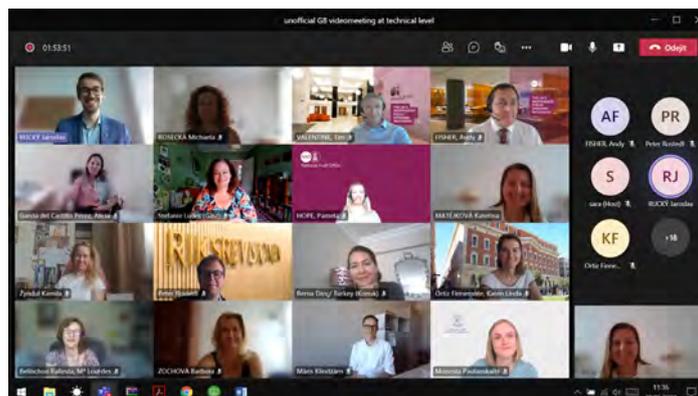
Our auditors are actively participating in working groups and task forces of the EUROSAI, such as the Task Force on Municipality Audit, Working Group on IT Audit, Project Group on Capacity Building on non-SAI stakeholders' engagement, and Project Group on Support to the Accounting Chamber of Ukraine. We are committed to aligning with the EUROSAI objectives and demonstrating our commitment to adhering to best practices, promoting professional cooperation, and fostering a collaborative environment where member institutions can learn from each other and work together to advance public sector auditing.

We take great pride in being a part of the EUROSAI and are confident in our ability to contribute to its objectives, promote cooperation, and advance public sector auditing.

PRESIDENCY INTRODUCED A NEW CONCEPT OF GOVERNING BOARDS MEETINGS AT THE TECHNICAL LEVEL WITH THE AIM TO ENSURE THE SMOOTH RUNNING OF THE OFFICIAL GB MEETINGS

GB meetings at the technical level

30 June 2021, online



EUROSAI held its first ever panel called 'Translating Climate Ambition into Delivery' in November. This panel was part of

COP 26 Conference

4 November 2021, Glasgow, hybrid format

The panel, attended by over 200 participants, featured presentations by representatives of four EUROSAI SAIs - ECA, Israel, Latvia and United Kingdom.

During the discussion, the participants highlighted the crucial role of audits in preventing greenwashing. Participants shared complex case studies of climate change audits, demonstrating how audit analysis can help governments to optimise public spending in relation to climate change goals.



**AFTER THE CHALLENGING TIMES
BROUGHT ON BY THE COVID-19
PANDEMIC, IT WAS THRILLING TO HAVE
THE CHANCE TO MEET IN PERSON AGAIN
ONCE BORDERS REOPENED**

55th GB meeting

16 November 2021, London, hybrid format

The main goal of the GB meeting was to discuss and approve the Portfolios' descriptions and Operation Plans of the EUROSAT Strategic Goals and Governance Portfolios.

GB meeting at the technical level 14–15 October 2021

Prague, hybrid format



**2022...
SECOND
YEAR OF
THE PRESIDENCY**



The year 2022 was marked by dramatic events in Ukraine. Russia militarily invaded Ukraine on Thursday, February 24. This act of aggression initiated a war that persists to the present.

On 3 March 2022, the President of NKÚ in his capacity as EUROSAI President, convened an extraordinary 56th online EUROSAI Governing Board meeting. During this meeting it was decided to discontinue cooperation with SAI Russia and SAI Belarus.

In response to the crisis, the Governing Board offered support to Ukrainian auditors and their families. Our training centre in Přebavky hosted 56 refugees, including 37 adults and 19 children. As part of the Prague Post-Congress Get-Together, President of the Accounting Chamber of Ukraine visited Přebavky in May 2022.







EUROSAI GOVERNING BOARD STATEMENT

on the situation in Ukraine

The EUROSAI Governing Board,

Bearing in mind the blatant violation of international law by the Russian Federation,

Condemning all acts of violence against the Ukraine population by Russian military troops,

Reaffirming the commitment of all EUROSAI members to cooperate in the spirit of mutual respect and friendship,

Finding it paramount to facilitate the protection of the rule of law in EUROSAI member countries,

Determining that the current Russian aggression towards Ukraine continues to constitute a threat to the EUROSAI values and principles,

Having considered the call of the Accounting Chamber of Ukraine for condemning the Russian aggression on Ukraine and stripping the Accounting Chamber of Russia of membership in INTOSAI, and

Wishing to denounce all acts of violence against innocent citizens and express our support to the Ukrainian people and the Ukrainian SAI,

Has approved the following EUROSAI Governing Board Statement:

1. The EUROSAI Governing Board suspends all cooperation with the Accounts Chamber of the Russian Federation and the State Control Committee of the Republic of Belarus and any government institution of the Russian Federation and the Republic of Belarus – effective immediately.
2. The EUROSAI Governing Board calls upon EUROSAI members to refrain from any cooperation with the Accounts Chamber of the Russian Federation and the State Control Committee of the Republic of Belarus, any government institutions of the Russian Federation and the Republic of Belarus, and refrain from participation in the events organized by those within or outside the cooperation frameworks of EUROSAI and INTOSAI.
3. The EUROSAI Governing Board calls INTOSAI to consider the suspension of the holding of office of INTOSAI Presidency of the Accounts Chamber of the Russian Federation and calls the Austrian Court of Audit in its capacity of the INTOSAI General Secretariat for assuming the role and duties emerging from the INTOSAI Presidency until the INTOSAI Presidency has been handed over to Tribunal de Contas da União at the XXIV INCOSAI in Brasília.
4. The EUROSAI Governing Board pledges the Accounting Chamber of Ukraine maximum support and assistance in performing their duties and maintaining its independence.



**FINALLY, THE EASING OF
EPIDEMIOLOGICAL AND TRAVEL
RESTRICTIONS ALLOWED US TO HOLD
A POST-CONGRESS CONFERENCE IN
PERSON. IT EVOLVED INTO THE LARGEST
INTERNATIONAL EVENT OF 2022**

Prague Post-Congress Get-Together 22–24 May 2022

3 days & 2 nights, 234 participants, including 30 Heads and Deputy Heads of SAIs, were present.

9 workshops, five of them were organised by NKÚ and four were prepared by our foreign colleagues, namely Belgium, Sweden, Türkiye and the United Kingdom.

17 Marketplace stands, where experts from individual audit institutions presented their audit work and professional projects.

Themes were



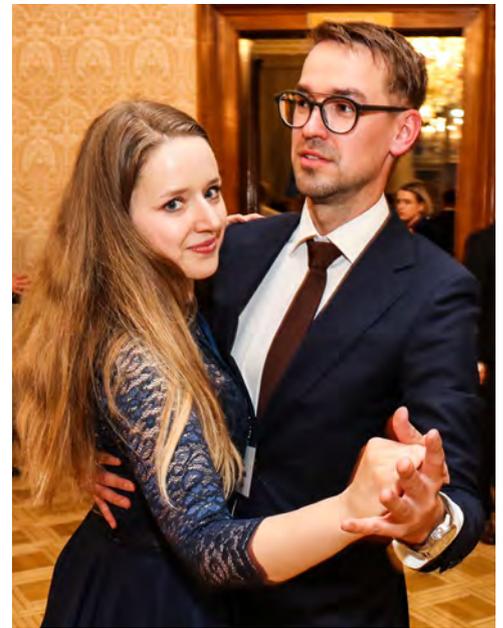


CAPTURING MOMENTS OF THE PRAGUE POST-CONGRESS GET-TOGETHER











**WITH THE ARRIVAL OF
AUTUMN, WE HAD THE
PLEASURE OF TAKING
PART IN YET ANOTHER
EXCEPTIONAL EVENT**

5th Young EUROSAI Conference (the so-called YES Conference) 12–15 September 2022, Stockholm

The YES Conference, held biennially, provides a platform for young auditors, up to 35, to exchange innovative ideas and find solutions to the challenges facing supreme audit institutions today and in the future. The 2022 YES Conference focused on 'Experimental Culture' as its central theme, delving into this topic from three distinct perspectives.

**ORGANISATIONAL
STRUCTURE**

**THE INDIVIDUAL
AUDITOR**

**THE AUDIT
PROFESSION**



GB meeting at the technical level

28–29 June 2022, Warsaw

This was followed by the last meeting of the Governing Board for this year, kindly hosted by SAI Portugal.

57th GB meeting

21–22 September 2022, Lisbon

The meeting of the EUROSAI Governing Board focused on the preparation of upcoming events, reaffirmed its position on Ukraine, and announced the XII EUROSAI Congress in Israel. The GB discussed the strategy for the upcoming XXIV INCOSAI in Rio de Janeiro.



**TO CONCLUDE THIS
YEAR'S EVENTS, EUROSAI
PARTICIPATED IN A PANEL
DISCUSSION AT THE**

Energy Investment Conference 26–28 October 2022, Tbilisi

The panel was entitled 'Lessons learned from government renewable energy policies and the auditor's perspective' and the representatives from SAI Latvia, SAI Israel and ECA shared case studies and experiences.



2023... MOVING FORWARD WITH RESILIENCE AND INNOVATION

This year was marked by the Hamas attacks on Israel in October, which changed the original plans for a face-to-face handover of the EUROSAI Presidency to our Israeli colleagues. The event was scheduled to take place during the XII EUROSAI Congress in Jerusalem in May 2024.

The COVID-19 crisis, which affected countries around the world, caught many unprepared and required rapid action to protect the health and safety of citizens. This underlines the importance of flexibility and staying ahead of both predictable and unpredictable challenges, leading to our focus on a portfolio of emerging issues.

First EUROSAI symposium on Emerging Issues

30–31 January 2023, London

The symposium covered two key themes from the EUROSAI Emerging Issues portfolio- Auditing Resilience of Public Services and Audit in the Era of Digital Transformation.



GB meeting at the technical level

27–28 March 2023, Jerusalem



The first meeting of the Governing Board this year took place at the very beginning of the summer.

58th GB meeting

14–15 June 2023, Vilnius

The agenda included the implementation and progress of the EUROSAI Strategic Plan 2017–2024, discussions on the possible eighth EUROSAI Governance Portfolio on inclusiveness, preparations for the XII EUROSAI Congress 2024 and EUROSAI financial issues, among others.



AND
WAS
FOLLOWED
BY

Joint Forum EUROSAI and ECIIA on public sector

6 October 2023, Brussels

The Forum was officially opened by the President of EUROSAI and it aimed at continuing and strengthening the cooperation between EUROSAI and ECIIA (European Confederation of Institutes of Internal Auditing). Topics discussed included the different approaches to cooperation between internal and external audit, the role of internal audit in providing assurance, cooperation mechanisms for capacity building, and different models and approaches for cooperation in the field of assurance.



Greening SAIs conference

26 September 2023, Prague

A total of 136 guests, including 11 top representatives from EUROSAI members, participated in a joint discussion on environmental auditing.

At the conference, President of EUROSAI launched a new tradition by introducing the NKÚ President's Award and honoured President of SAI Germany for his outstanding contribution to the promotion of external audit.



**NKÚ HOSTED THE 21ST ANNUAL
MEETING OF THE EUROSAI WGEA,
WHICH COINCIDED WITH THE NKÚ
30TH ANNIVERSARY CELEBRATIONS**







Second EUROSAI symposium on Emerging Issues

30-31 October 2023, Lisbon

The second symposium covered the impact of the changing economic environment on public spending.

59th extraordinary GB Meeting

20 December 2023, online

At this meeting it was decided that, due to the unfavourable security conditions in Israel, the XII EUROSAI Congress would be held online on 27 and 28 May 2024. SAI Israel promised to host a Post-Congress Conference, as soon as the security situation in Israel allows it.



2024... THE LAST YEAR OF OUR PRESIDENCY

The beginning of 2024 was marked by a lively start in January. We hosted

Kick-off meeting of the EUROSAI Project Group on Resilience and Preparedness 21-22 January 2024

In cooperation with the SAI United Kingdom, NKÚ hosted the kick-off meeting for the EUROSAI Project Group on Resilience and Preparedness which attracted over 50 participants to discuss global threats such as pandemics, climate disasters, and cyber-attacks. The aim was to broaden the group's focus from COVID-19 responses to broader resilience and preparedness strategies.



GB meeting at the technical level

8–10 April 2024, Riga

At the last GB meeting at the technical level we discussed the respective progress reports and especially the technical and other provisions of the XII EUROSAT Congress.



WHAT IS NEXT?

And what is in store for us when we hand over the Presidency to our Israeli colleagues? We are saying goodbye to the EUROSAT Presidency at the 61st GB meeting. Yet, we will remain in the Governing Board for another three years as the outgoing Presidency and, in line with the new Strategic Plan, we would like to establish a new Portfolio on Inclusiveness.

In addition, we want to maintain the integrity of the audit database while continuing to develop both the BIEP project and the EUROSAT secondment programme.

We are strong in the organising of events and seminars on initiatives of great importance for the impact of EUROSAT, and we want to continue to do so.

Ms Enriqueta Chicano Jávega

Head of SAI Spain & Secretary General of EUROSAT

” The Presidency of the Czech Republic has meant a period of cordiality, availability, and teamwork with the Secretariat worthy of gratitude. Its president, Mr Kala, always has shown availability and effort to reach consensus. We remember with special affection both the inauguration of its new headquarters (awarded for its sustainability) and his visit to Spain in which the Secretariat was honoured by Mr Kala unveiling the plaque on the main façade, that identifies Tribunal de Cuentas of Spain as permanent Secretariat of the Organisation.



RECOLLECTIONS OF OUR PRESIDENCY BY OUR DEAR COLLEAGUES



Mr Mindaugas Macijauskas

Head of SAI Lithuania

” Under the exceptional leadership of the Supreme Audit Office of the Czech Republic, EUROSAI navigated the turbulent waters of the COVID-19 pandemic and geopolitical uncertainty with resilience and innovation. Their proficient organisation of the first-ever virtual XI EUROSAI Congress stands as a testament to their unwavering commitment to fostering collaboration and advancement in times of challenge.



Mr Matanyahu Englman

Head of SAI Israel

” We are deeply grateful for Mr Kala’s presidency, characterised by his pleasant demeanour and unwavering commitment. Our fruitful cooperation with him has been a testament to his exceptional leadership qualities.

Mr Gareth Davies

Head of SAI United Kingdom

” The way you have conducted the EUROSAI Presidency has been exemplary and shows resilience, knowledge and a lot of patience. I must thank you for your tremendous support and expertise with our portfolio on Emerging Issues. Your Presidency Team have been a pleasure to work with.



Mr Metin Yener

Head of SAI Türkiye

” I have always appreciated Mr Miloslav Kala for his kind and friendly attitudes, outstanding professional behavior and excellent management skills during his presidency of EUROSAI. His leadership is also distinguished by the presence of a hardworking, devoted, and friendly team, who managed to create a collaborative and positive work environment even during the Pandemic crisis and afterwards. I wish Mr Miloslav Kala and his dear colleagues good health and luck in their future lives.



Mr Marian Banaś

Head of SAI Poland

” This Presidency took place at difficult times, marked with the pandemic and unstable situation in the east. But it was a successful Presidency, with the first ever online EUROSAI Congress, and with new agile solutions developed ad hoc. Thank you also for your support to my SAI’s independence. It would not be possible without you!



Mr Edgars Korčagins

Head of SAI Latvia

” Under the presidency of the Czech Republic, EUROSAI’s leadership has navigated through both challenging and pivotal moments, marked by a series of significant decisions – ensuring work continuity during Covid, EUROSAI GB statement on Ukraine, and others. We highly appreciate and extend our gratitude for your responsiveness, pragmatic approach and prompt responses. Your introduction of technical meetings has facilitated deeper collaboration, effective and inclusive management of EUROSAI matters at the Governing Board level. It’s been truly rewarding to work alongside you and thank you for your invaluable contributions to our collaborative endeavours, including promotion of audit impact in United Nations Climate Change Conference of Parties (COP-26) and facilitating dialogue among internal auditors at ‘Working Together Forum’.





EUROSAI Presidency Team



Annex 1

Governing Board composition 2021–2024



The aim of **Strategic Goal 1** was to promote audit-related cooperation, to support the development of innovative approaches and methods, and to facilitate the sharing of knowledge. SAI Lithuania (GB member) together with SAI Germany (a non-GB member) were the co-leaders of this SG.



The objective of **Strategic Goal 2** was to facilitate and support needs-driven institutional capacity development initiatives, for example, through self-assessments, peer reviews and other evaluations, to promote and facilitate the implementation of INTOSAI's Framework of Professional Pronouncements. SAI Poland (as GB member) and SAI Sweden (as non-GB member) were co-leaders of this SG.

Governance portfolios

The EUROSAT Secretariat held the **Relations with INTOSAI and its Regional Organisations portfolio**, with the aim of managing relations with INTOSAI and its bodies, representing EUROSAT in structures, forums, and events to which it was invited, and enhancing EUROSAT cooperation with other INTOSAI Regional Organisations.

The SAI Latvia was in charge of the portfolio on **Relations with non-SAI stakeholders**. This portfolio aimed at promoting and positioning EUROSAT in the non-SAI world as a professional and agile SAI network organisation.

The SAI United Kingdom was responsible for the portfolio on **Emerging Issues and Forward Thinking**, with the aim of promoting excellence in auditing by helping EUROSAT members to identify and, more importantly, respond to emerging issues in a manner.

The NKÚ was responsible for the **Overall Governance and Culture Portfolio** to ensure the smooth management and operation of EUROSAT.

The EUROSAT Secretariat, together with SAI Israel, managed the **Communication Portfolio** with the aim of implementing the new EUROSAT Communication Framework.

Working Groups



Working Group on Environmental Auditing (WGEA)

The WGEA was established in 1999 (IV Congress). The objective of this Working Group is to align with the INTOSAI WGEA vision that EUROSAI WGEA and its members are committed to using the power of public sector audit to leave a positive legacy for future generations. This commitment is demonstrated through efforts to improve the management of natural resources and the environment, and to promote the health and prosperity of the people of Europe.

Website: www.eurosaiwgea.org



Working Group on Audit of Funds Allocated to Disasters and Catastrophes (WGAFADC)

The WGAFADC was established as a Task Force in 2008 (VII Congress) and transformed into a Working Group in 2014 (IX Congress). The objective of this WG is to support European SAIs in assisting their governments to develop effective and efficient instruments for the prevention and mitigation of disasters and catastrophes, and thereby mitigate their consequences.

Website: www.rp.gov.ua



Working Group on Information Technologies (WGIT)

The WGIT was established in 2002 (V Congress). The aim of this working group is to encourage European SAIs to jointly explore together the strategic implications of IT-related developments, both for their audit areas and for their own use of IT.

Website: www.eurosai-it.org

Task Force



Task Force on Municipality Audit (TFMA)

The TFMA was established in 2016 (44th Governing Board). The objective of this Task Force is to improve the system of local government audit in the EUROSAI countries and to create an open platform for the exchange of best practices and experiences in the field of the local government audit.

Website: www.tfma.eu

Observers



INTOSAI Secretariat



INTOSAI Presidency



**The INTOSAI
Development Initiative (IDI)**



**EUROSAI representatives
in INTOSAI Governing Board**



Annex 2

EUROSAI projects led by NKÚ

Information exchange with relevant impact

The BIEP is a flexible form of cooperation between SAIs. BIEP encourages SAIs to share ideas and experiences based on the same methodology for a particular area. The main idea of the BIEP is to compare key performance indicators and specific national conditions in different countries. The areas of comparison are not limited.

Website: www.biep.nku.cz

EUROSAI database of audits, database of products

The EUROSAI database of audits is a platform designed to facilitate the sharing of knowledge and lessons learned from audits carried out by EUROSAI members. It serves as a central repository where members can access audit reports. The EUROSAI database of audits contains more than 4000 audits as of May 2024. It was launched in 2015.

Website: www.eurosai.org/en/databases/audits/

By ‘products’ we understand publications, guidelines, handbooks, minutes from meetings, general materials, etc. This product database contains 890 products.

EUROSAI Secondments Programme

The EUROSAI Secondment Programme supports and encourages all EUROSAI members to organise secondments among themselves in order to effectively enhance the upskilling of the staff training.

Annex 3

EUROSAI projects under NKÚ Presidency

Relaunch of EUROSAI's Website

The objective of this PG is to develop the EUROSAI website according to the modern parameters of official websites of international organisations.

Traveling club of experts

The main idea of this PG is to promote informal professional cooperation among auditors on topics related to auditing and audit methodology that aren't covered by EUROSAI working groups, networks, project groups, or other activities, and to involve a larger number of SAs in EUROSAI's activities- at the level of auditors.

Data development analysis (DEA)

This project group focused on DEA, a quantitative method widely used in performance auditing to measure the effectiveness of decision-making units. The aim of the project is to strengthen skills in the use of DEA, to share experience and practical knowledge, to promote mutual cooperation and also to focus on other benchmarking methods.

Audit English

The aim of this project group is to make a direct contribution to the harmonisation of English language terminology in the field of public audit.

Audit methodology seminar

The methodology seminar covers topics such as audit selection, audit execution, audit quality assurance and communication of audit results.

Innovations in EUROSAI

This project group focuses on innovative products and practices and their relevance to current INTOSAI/ EUROSAI events.

Benefits and Methodologies of Real Time Audit

The objective of this project group is to promote cooperation among SAs in implementing and optimising real-time auditing, particularly in response to emergencies. It aims to share best practice and develop a common framework carrying out this type of audit.

Auditing in the new normal Connecting Technology to Audit Processes

The objective of this project group is to identify the current situation among SAs in linking technology to audit processes, to share best practices, to identify the needs/gaps in this area and to prepare a roadmap for the post COVID-19 era.

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

The objective of this project group was to determine the level of awareness of SAIs on risk management of auditees and to lay the groundwork for the development of methodology for developing risk-based annual audit plans and assessing risk management of auditees through understanding of the risk management structure of auditees.

Collaboration UN Agencies SAIs' SDG-related Audit Processes, Türkiye

The engagement with the UN in Türkiye was structured around a mutual exchange of expertise, experience, and knowledge, with a focus on the implementation of the Sustainable Development Goals (SDGs) and the inclusion of an SDG perspective in all types of SAI work related to SDG preparation and implementation.

PG on Drafting the EUROSAI Strategic Plan (ESP) for 2024–2030

The objective of this Project Group was to draft a Strategic Plan for the new EUROSAI strategic Period 2024-2030.

PG on EUROSAI regulations

The objective of this project group is to ensure that EUROSAI has the rules to function properly in the challenging European and global context in which its members carry on their duties.

PG on Capacity building on non-SAI stakeholder engagement

The objective of this project group was to expand upon previous work in civil society engagement and develop information for EUROSAI SAIs and their auditors in applying relevant civil society engagement practices in the various stages of audit work.

PG on auditing the response on the COVID-19 pandemic (transformed to Resilience and Preparedness)

The objectives for this project group were to coordinate and enhance communication among EUROSAI members on COVID-19 related work, facilitate the exchange of audit approaches and outputs such as COVID-19 audit programs and lessons from reports, and outline content for future lessons learned reports, including common questions, audit frameworks, and key facts for SAIs to use both domestically and internationally.

PG on Preparing for Future Risks and Climate Crisis: Time for Audit to Take a Long-term View

The project group's objectives are to enhance methodologies for auditing future risks, such as the climate crisis, and for evaluating financial practices focused on climate objectives. It aims to facilitate the sharing of audit approaches and experiences related to these areas, offering a platform for comparing and collaborating on relevant audits.

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