

**First Meeting of the EUROSAI Goal Team 3: Knowledge Sharing
(Prague, 16-17 November 2011)**

Summary of agreements

- 1. Adoption of the meeting agenda**
- 2. Introduction of participants**
- 3. Group photo**
- 4. EUROSAI strategic plan – history, goals, cooperation within EUROSAI**

Overview of the strategic plan:

- Developed 2009-2011 by Task Force; approved by Governing Board (GB) and adopted by Congress in June 2011
- Strategic Goals:
 - GT 1: Capacity building: establish conditions to use available capacity and operational framework, support development of capacity building in SAI and strengthen SAI independence
 - GT 2: Professional standards: raise awareness, support EUROSAI members in implementing ISSAI, contribute to further development of ISSAI and INTOSAI GOV
 - GT 3: Knowledge sharing: encourage cooperation and exchange among members, within INTOSAI and with external partners
 - GT 4: Governance and communication: ensure appropriate organisational structure, fostering communication to promote accomplishment of goals
- General procedures for EUROSAI GTs on composition, functioning, coordination between GTs, reporting
- Terms of Reference (ToR) to be drafted by GTs (deadline: March 2012)
- Operational Plan (OP) to be drafted by GTs (deadline: March 2012)
- Liaison between GTs: each GT Chair is a member of GT 4, oral reporting in GT 4 meetings, annual reporting to GT 4 and GB, final assessment to be provided to GB and Congress

Role of GT 4: manage EUROSAI, create links among EUROSAI bodies, avoid gaps, duplications, support communication, monitor and report on achievement of goals.

5. EUROSAC Strategic Goal – what is our role?

- 5.1** EUROSAC Training Committee – evaluation of ETC activities and lessons learned
- 5.2** Implementation strategies of strategic goal 3 – introduction of strategies, their key activities/projects, their expected outcomes and performance measures
 - 5.2.1** EUROSAC Electronic Good Practices Database on Audit Quality – information about the EUROSAC Electronic Good Practices Database on Audit Quality, on the background and content of the database. The EUROSAC Electronic Good Practices Database on Audit Quality might be considered a good illustration of implementation of activity 3.1. of the EUROSAC Strategic Plan

6. Operational plan for Goal Team 3

Preparation of the Operational Plan for Goal Team 3 was divided into more steps.

Firstly, participants were split up into two working groups, where they discussed the concrete tasks for implementing Strategic Goal 3 and developing GT3 Operational Plan. Both groups went through all items of Strategic Goal 3. During the discussion the participants used, inter alia, the document drafted by ETC containing summary of the results of the questionnaire on EUROSAC training needs and priorities.

Secondly, all the ideas and suggestions that arose from the brainstorming part were presented by moderators of the working groups. During the presentation the ideas and suggestions were discussed in more detail.

7. New EUROSAC website - Goal Team 3's requirements

Explanation why EUROSAC needs a new website and information about the form of the new website.

8. Terms of Reference for Goal Team 3

Information about Terms of Reference's general provisions, specifically about its objectives and tasks and about its structural, procedural and financial provisions.

9. Work schedule and date and venue of next meeting

A draft of a GT3 work schedule was handed out and was adopted.

The decision of the date of the next meeting was left open since GT3 is at the start of its activity. However, it might be useful to organise next meeting in spring after the GT4 meeting (17 - 18 January 2012) and prior to the Governing Board meeting (28 May 2012) in order to discuss comments and remarks on GT3 Operational Plan received from other Goal Teams.

10. Miscellaneous

Information about an international seminar concerning the application of software tools during audit that will be held in Prague on 18-20 September 2012. The main topics will be software tools used for managing audits, audit management systems (AMS), pre-implementation analysis and AMS implementation and negotiations with AMS providers.

Participants of the meeting agreed upon the organisation of the seminar under the umbrella of the EUROSAC and suggested including it in Operational Plan of GT3. The possible financing from the EUROSAC budget will be discussed at the next GT3 meeting or by e-mails.

Discussion about a possibility to prepare a questionnaire for the EUROSAC members in order to identify their needs regarding GT3 tasks and activities. Probably also Goal Teams 1 and 2 are planning to circulate similar questionnaires, thus to prevent that EUROSAC members are "overloaded" with questionnaires, GT 3 members suggested drafting a joint questionnaire for all Goal Teams. This will be discussed at the first meeting of GT4 in Lisbon in January 2012.