



**XXXVIII EUROSAI Governing Board Meeting**  
*Lisbon (Portugal) – 2 June 2011*

**MINUTES**

The EUROSAI Governing Board held its XXXVIII Meeting in Lisbon (Portugal) on 2 June 2011, with attendance of the Members, Observers and guests listed in the Annex. The Meeting was chaired by Mr. Guilherme D'Oliveira Martins, President of the SAI of Portugal and President of EUROSAI since the VIII Congress (Lisbon, 30 May to 2 June 2011).

Mr. D'Oliveira Martins opened the Meeting and welcomed the participants. He expressed his congratulations and appreciation to Mr. Jezierski, President of the SAI of Poland and out-going President of EUROSAI, for the work accomplished during his mandate leading the Organisation and his cooperation and support in the preparation and development of the VIII Congress.

Mr. D'Oliveira Martins summarised the main topics to be discussed under the agenda, mainly aimed at analysing and assuming the mandates received from the Congress as well as taking the necessary agreements to perform them

1.- Adoption of the agenda of the XXXVIII Meeting

The agenda was unanimously approved by the Governing Board.

2.- Welcome to the new Governing Board members and presentation of the First Vice-President

The EUROSAI President welcomed the three new members of the Governing Board: the Presidents of the SAIs of The Netherlands, Ms. Stuiveling, and Belgium, Mr. Roland, as well as the President of the European Court of Auditors, Mr. Caldeira. He recalled that, under the provisions of Article 10.1 of the Statutes, the President of the SAI of The Netherlands was to be the EUROSAI First Vice-President, as the host of the IX Congress (2014), congratulating Ms Stuiveling on her appointment.

Mr. D'Oliveira Martins appreciated the work and contributions of the President of the SAI of Germany, Dr. Engels, the Auditor General of Iceland, Mr. Arason, and the Director of the SAI of Switzerland, Mr. Grüter, for the great contributions made to EUROSAI as former President and out-going Members of the Governing Board, respectively.

### 3.- Election of Second Vice-President of EUROSAI

The EUROSAI President proposed the President of the SAI of Turkey, Dr. Akyel, as the Second Vice-President of the Organisation. This proposal was unanimously endorsed by the Governing Board, proceeding to his appointment in accordance with Article 10.1 *in fine* of the EUROSAI Statutes.

### 4.- Adoption of the necessary guidelines for the implementation of the decisions of the VIII Congress

The President of EUROSAI summarised the main results of the VIII Congress, along with the Conclusions and Recommendations adopted in its thematic sessions, presenting to Governing Board the allocation of mandates received, so that the agreements of the Congress could be put into practice.

Mr. D'Oliveira Martins exposed the main areas where action should be taken: implementing the EUROSAI Strategic Plan (ESP) 2011-2017, enhancing ethics and integrity in SAIs and public organisations, strengthening cooperation with other INTOSAI Regional Working Groups, making use of the lessons learned by the EUROSAI Training Committee, and implementing the mandate received by EUROSAI working groups and taskforces.

In this context, the GB took the following agreements:

- Asking Goal Teams to be set up in accordance with the General Procedures for EUROSAI Goal Teams. They were also requested to present their terms of reference and operational plans, as well as to implement the ESP 2011-2017 in the terms established, supporting the Governing Board in evaluating its performance at regular intervals, including a mid-term review towards the end of the VIII Congress period in 2014.
- Carrying out a periodical follow up of Goal Teams' activities and actions, which should be annually reported to the Governing Board.
- Following up the actions of the EUROSAI Working Groups/Task Force/Committees, operating in the framework of Goal Team 3; namely, the Working Groups on "Information Technology" (Chair: SAI of Switzerland) and "Environmental Audit" (Chair: SAI of Norway); the Task Force on "Funds Allocated to Disasters and Catastrophes" (Chair: SAI of Ukraine); and the "Monitoring Committee for setting up and operating the electronic database on good practices" (Chair: SAI of Hungary).
- Asking the Secretary General to implement the EUROSAI Budget 2012-2014 and present the accounts and the financial statements and annual financial reports to the Governing Board, accompanied by the report of the EUROSAI Auditors (SAIs of Slovak Republic and Estonia in the period 2011-2014).
- Requesting the Presidency and the Secretariat of EUROSAI, in the context of the "EUROSAI Statement on Independence" approved by the Congress, to collect the information provided by EUROSAI members on actions taken in their countries for strengthening the independence of external public control and SAIs.

- Backing the preparation of institutional events and consolidating and widening cooperation with other Regional Working Groups of INTOSAI and with external partners. In particular, supporting the organisation of the I EUROSAI-ASOSAI Conference (SAI of Turkey, 2011), the VII EUROSAI-OLACEFS Conference (SAI of Georgia, 2012), the IV EUROSAI-ARABOSAI Conference (SAI of Azerbaijan, 2013), as well as the IX EUROSAI Congress (SAI of The Netherlands, 2014). The General Secretary is given the task of keeping permanent contacts with the hosts of these events.

In accordance with the priorities for the next three-year period and following Recommendation 8 of Theme I of the VIII Congress, Mr. O’Oliveira Martins proposed to set up the Task Force “Audit & Ethics” with the mandate of promoting the relevance of ethical conduct and integrity, both in SAIs and in public organisations. The Governing Board agreed on this initiative and set up the Task Force, under the Chair of the Portuguese SAI.

The President and Secretary General of EUROSAI, the Goal Team Chairs, the Working Groups/Task Forces/Committee Chairs, and the members and observers of the Governing Board assumed the commitment of implementing the mandates and tasks received from the VIII Congress.

## 5.- EUROSAI Strategic Plan 2011-2017

### 5.1.- Approval of the General Procedures for EUROSAI Goal Teams

Ms. Helena Abreu Lopes, representative of the SAI of Portugal and of the EUROSAI Presidency, and Ms. Aleksandra Kukula, representative of the SAI of Poland and chairperson of the Task Force “EUROSAI Strategic Plan”, presented the General Procedures for EUROSAI Goal Teams. They explained that their purpose is to serve as a basic guidance on the composition and reporting of Goal Teams, as well as coordination and liaison between them. Ms. Lopes and Ms. Kukula highlighted that these Procedures are based on the INTOSAI Handbook for Committees and define particularly those areas in which the Goal Teams may differ from other EUROSAI bodies.

The Governing Board approved the General Procedures and thanked, once again, the Task Force “EUROSAI Strategic Plan” for the efficient work developed in drafting and giving impetus to the Plan.

### 5.2.- Election of the Goal Teams Chairs

Ms. Helena Lopes introduced the candidates for chairing the EUROSAI Goal Teams: Goal Team 1: SAI of France; Goal Team 2: SAI of Germany; Goal Team 3: SAI Czech Republic. She recalled that Goal Team 4 would be chaired *ex officio* by the SAI of Portugal, in its capacity as the EUROSAI Presidency.

The Governing Board unanimously supported the candidates proposed, proceeding to their appointment.

### 5.3.- Further decisions for the development of the EUROSAI Strategic Plan

Ms. Lopes informed on the launching process of the implementation of the ESP. Drafting Goal Teams' terms of reference and operational plans, reviewing the EUROSAI website, designing a communication plan were mentioned as key matters for the first year. She highlighted how the actions already developed anticipating this implementation, aimed mainly at giving impetus to the formation of the Goal Teams, would contribute to speed up the process. Ms. Lopes informed on the holding of the Goal Team 4 kick-off meeting immediately following that Governing Board Meeting. She presented the agenda for Goal Team 4 Meeting, kindly requesting the highest commitment of its members with concrete tasks.

The Governing Board took note of the information provided.

### 6.- Presentation of the Programme of the EUROSAI Presidency 2011-2014

Mr. D'Oliveira Martins presented the programme for the next three-year EUROSAI Presidency, being key strategies and goals the following:

- Ensuring the appropriate implementation of the ESP 2011-2017:
  - . Supporting the functioning of the new organisational model, in particular, by chairing Goal Team 4 "Governance and Communication".
  - . Fostering the articulation between Goal Teams and other bodies of EUROSAI and the Governing Board
- Strengthening the existence of an inclusive environment for all EUROSAI members:
  - . Encouraging the widest participation of EUROSAI members in the implementation of the ESP and in the EUROSAI activities
  - . Facilitating background support to less-experienced SAIs in order to promote their higher involvement in EUROSAI activities
- Promoting the relevance of ethical conduct and integrity, both in SAIs and public organisations:
  - . Promoting comparative studies
  - . Supporting the design of guidelines and other tools in the field
  - . Working on the preparation of guidelines for Ethics Audit

The Governing Board took note of the Presidency Programme, offering their support for implementing so challenging initiatives.

7.- Information on the IX EUROSAT Congress

Ms. Stuiveling raised some preliminary points on the IX EUROSAT Congress, to be held in The Hague in June 2014. She announced that further details would be offered at the VIII Congress closing ceremony.

The President and the Secretary General of EUROSAT expressed readiness to support the preparation of the Congress.

8.- Venue and date of the next Governing Board Meeting

The SAI of Turkey offered to host the XL Governing Board Meeting in Ankara, on 28 May 2012. He announced that the commemoration of the 150<sup>th</sup> Anniversary of their SAI would take place on 29 May 2012, all participants in that Governing Board Meeting would be invited to join that national ceremony.

The EUROSAT President thanked President Akyel's offer, which was approved by the Governing Board.

9 .- Miscellaneous

No matter was submitted under this agenda item

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The EUROSAT President expressed his gratitude to the working groups established for supporting the preparation of the VIII EUROSAT Congress and to the staff of the SAI of Portugal for their efficient work for the successful organisation and development of the Congress.

The EUROSAT Secretary General reiterated his congratulations to the new President, Vice-Presidents and Members of the Governing Board of EUROSAT, offering the support and readiness of the Secretariat. He also expressed full consideration to the President, Vice-Presidents and Members of the Governing Board of EUROSAT, whose mandate expired at the VIII Congress, thanking them for their important contributions.

The XXXVIII GB Meeting was closed by the Chair, Mr. D'Oliveira Martins, who congratulated, on behalf of the Governing Board, the outgoing President of EUROSAT for his fruitful mandate, and he thanked the EUROSAT Secretariat for the support provided and the participants in the Meeting for their contributions.

THE EUROSAT PRESIDENT

Guilherme D'Oliveira Martins

THE EUROSAT SECRETARY GENERAL

Manuel Núñez Pérez



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**ANNEX  
LIST OF PARTICIPANTS**

**I – MEMBERS**

<b>Portugal:</b>	Mr. Guilherme d'Oliveira Martins Mr. José Tavares Ms. Helena Abreu Lopes
<b>Spain:</b>	Mr. Manuel Núñez-Pérez Ms. María José de la Fuente Mr. Jerónimo Hernández
<b>Belgium:</b>	Mr. Philippe Roland Mr. Ignace Desomer Mr. Rover Devos Mr. Wim François
<b>European Court of Auditors:</b>	Mr. Vitor Caldeira Mr. Morten Levysohn Mr. Geoffrey Simpson
<b>Netherlands:</b>	Ms. Saskia J. Stuiveling Mr. Roel Praat Ms. Olga Rademakers
<b>Poland:</b>	Mr. Jacek Jezierski Ms. Aleksandra Kukula Mr. Grzegorz Haber
<b>Turkey:</b>	Mr. Recai Akyel Mr. Mustafa Ersoz Mr. Ibrahim Celiktas
<b>Ukraine:</b>	Dr. Valentyn Symonenko Ms. Mariya Shulezhko Mr. Taras Prytula

## **II – OBSERVERS**

- Austria:** Dr. Josef Moser  
Mr. Robert Sattler  
Ms. Sandra Fuchs
- Russian Federation:** Mr. Sergey Stepashin  
Mr. Nikolay Paruzin  
Mr. Roman Senin  
Ms. Elena Agapova
- Hungary:** Mr. László Domokos  
Ms. Judith Kövessiné  
Ms. Zsuzsa Borcsiczky
- Norway:** Mr. Jorgen Kosmo  
Mr. Ola Hoem  
Mr. Einar Gorrissen
- United Kingdom:** Mr. Martin Sinclair  
Mr. Iain Johnston

## **III – GUESTS**

- France:** Ms. Danièle Lamarque  
Mr. Jean Yves Marquet
- Germany:** Ms. Christine Rabenschlag  
Ms. Stefanie Ludes
- Czech Republic:** Mr. Frantisek Dohnal  
Ms. Sylva Mullerová
- Switzerland:** Mr. Kurt Grüter  
Mr. Brigitte Schnyder Von Morisch  
Mr. Mark Schipperijn