



# **Status Outline of EU SAI Contact Committee Activities**

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October 2012

## **Working Groups and Networks**

**Working Group on Structural Funds V**

**Working Group on Activities on Value Added Tax**

**Working Group on Public Audit Deficits**

**Joint Working Group on Audit Activities (JWGAA)**

**Network on National SAI Reports on EU Financial Management**

**Agricultural Experts Network**

**Network on Fiscal Policy Audit**

**Network on Lisbon Strategy / Europe 2020 Audit**

**Task Force to explore the possibilities for cooperation with Eurostat and national statistical institutions**

Name of WG/Network	<b>Working Group on Structural Funds V</b>
Purpose/Mandate	In 2011, the Contact Committee mandated the Working Group on Structural Funds to continue its reviews of Structural Funds issues and specifically to carry out an audit on “Simplification of the regulations in Structural Funds”. The Contact Committee welcomed the Working Group’s intention to submit the report on this audit to the Contact Committee in 2013. The Working Group plans to terminate field work in 2012.
Status/Outcome/ Results in 2012	The Working Group adopted a common audit plan and an audit schedule. The field work for the parallel audit started in May 2012 and should last until the end of October 2012. The Country Reports should be finalized up to the End of December. From January 2013 until March 2013 the Core Group plans to compile a draft composite report. This should be discussed by the Working Group in a plenary meeting in April 2013.
Links to relevant WG/network/TF reports/documents	<a href="http://www.contactcommittee.eu">http://www.contactcommittee.eu</a>
Activities this year (meetings etc.)	22/23 November 2011, Brussels: Meeting of the Chair of the Working Group with the European Commission (Taxation and Customs Union, Discharge, Audit and Anti-Fraud; DG Budget)  22/23 November 2011, Brussels: First Core Group Meeting  13/14 March 2012, Berlin: Plenary meeting of the Working Group and meeting of the Core Group; discuss draft audit plan, schedule and methodology.
WG/Network/TF members and observers	<u>Members</u> : Austria, Bulgaria, Germany, Hungary, Italy, Lithuania, Malta, the Netherlands, Poland, Portugal, Slovak Republic, Slovenia, Spain and Sweden. <u>Observers</u> : SAI of the Czech Republic <u>Core Group</u> : SAIs of Germany (Chair), Slovenia and the Netherlands
Name of contact person/chair of working group/network/TF	<u>Chair</u> : Rolf-Dietrich Kammer, Member of the Bundesrechnungshof. <u>Contact Persons</u> : Horst-Raimund Wulle, Head of Steering Unit, ( <a href="mailto:Horst-Raimund.Wulle@brh.bund.de">Horst-Raimund.Wulle@brh.bund.de</a> ) Jana Oeser, Auditor at the Bundesrechnungshof, ( <a href="mailto:Jana.Oeser@brh.bund.de">Jana.Oeser@brh.bund.de</a> )
Activity Plan for 2013	Preparation of the Final Report

Name of WG/Network/TF	<b>Working Group on Activities on Value Added Tax</b>
Purpose/Mandate	Forum for the exchange of experiences about functioning of the VAT system in the EU with special interest in: <ul style="list-style-type: none"> <li>• monitoring developments in the area of VAT;</li> <li>• administrative cooperation among Member States;</li> <li>• measuring VAT loss due to fraud and assessing effectiveness of anti-fraud policies;</li> <li>• tackling intra-Community VAT Fraud;</li> <li>• promoting cooperation on VAT audit.</li> </ul>
Status/Outcome/Results in 2012	<u>Core Group 1</u> Report on methodologies for constructing appropriate VAT yield indicators and measuring VAT gap. <u>Core Group 2</u> <ul style="list-style-type: none"> <li>• Report on the current state of play on the preparation of an Anti VAT Fraud Strategy at EU level</li> <li>• Discussion on and approval of a new type of report regarding the topic “observe the evolution of an Anti-VAT Fraud Strategy at EU level”.</li> <li>• In-depth discussion on the outcomes of the questionnaire for the topic “risk management” and ways of their utilization</li> </ul>
Links to relevant WG/network/TF reports/documents	<a href="http://www.contactcommittee.eu">http://www.contactcommittee.eu</a>
Activities this year (meetings etc.)	<u>Core Group 1</u> <ul style="list-style-type: none"> <li>• network consultation on report drafted by chairman (SAI IT) on methodologies for constructing appropriate VAT yield indicators and measuring VAT gap.</li> <li>• discussion of revised estimation methodology and assumptions of Reckon final report.</li> <li>• meeting in Rome on 28 - 29 November 2011.</li> </ul> <u>Core Group 2</u> <ul style="list-style-type: none"> <li>• meeting in Brussels on 9 - 10 October 2011.</li> <li>• meeting in Bucharest on 18 - 19 June 2012.</li> <li>• network consultation on replies to the questionnaire on risk management.</li> <li>• discussion on the new type of reporting.</li> </ul>
WG/Network/TF members and observers	<u>Members:</u> Austria, Belgium, Bulgaria, Czech Republic, Cyprus, Denmark, Estonia, Finland, Germany, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, United Kingdom. <u>Observers:</u> Greece, European Court of Auditors
Name of contact person/chair of WG/Network/TF	<u>Contact person:</u> Alexandru Costache (Romanian Court of Accounts) – Chair of Working Group, <a href="mailto:alexandru.costache@rcc.ro">alexandru.costache@rcc.ro</a> , copy to Mr. Dragos Budulac – Liaison Officer and Head of the International Relation Unit at <a href="mailto:dragos.budulac@rcc.ro">dragos.budulac@rcc.ro</a> <u>Chair:</u> Chairmanship of Working Group is on a rotational basis. With effect from October 2012, following the Contact Committee Meeting, the Chair of

	<p>the Working Group will be the SAI of Romania. The previous Chair of the WG was SAI of Hungary (2010-2012).</p>
<p>Activity Plan for 2013</p>	<p><u>Core group 1</u></p> <ul style="list-style-type: none"> <li>• Encouraging and reviewing national audits on accuracy and comparability of VAT gap estimates made by applying the top-down methodology as set out by Reckon but using data drawn from the relevé annually submitted by MS to the EU Commission.</li> <li>• Encouraging national SAIs to audit the process through which national relevé are constructed and pursuing timely availability of relevé to the VAT Expert Group – Core Group 1 to produce VAT gap estimates to be made available to participant SAIs and to the plenary Group for further consideration.</li> <li>• Addressing the question of distinct quantification of VAT gap components, focusing on fraud.</li> <li>• Reviewing and assessing methodologies and requirements to measure results of policies and actions aimed at fighting against VAT evasion/fraud.</li> <li>• Planning a specific meeting of Core Group 1 to discuss the issue with experts from tax administration.</li> <li>• Encouraging SAIs to plan parallel audits to evaluate methodologies adopted by Member States to estimate the hidden economy and tax evasion/fraud and to construct the national relevé</li> </ul> <p><u>Core group 2</u></p> <ul style="list-style-type: none"> <li>• To further observe the evolution of an Anti-VAT Fraud Strategy at EU level.</li> <li>• To ensure an adequate and up-to-date reporting.</li> <li>• To monitor the development in the Member States regarding legislation, audit findings and new fraud trends.</li> <li>• To continue with the topic “risk management” by investigating risk management procedures applied to information received from taxpayers after registration.</li> <li>• To encourage SAIs to carry out joint audits.</li> <li>• To make the Core Group Reports available on the restricted CIRCA site and, where appropriate, communicate them to the relevant national administrations.</li> <li>• To present the findings at the next VAT Working Group meeting in 2013.</li> </ul>

Name of WG/Network/TF	<b>Working Group on Public Audit Deficits</b>
Purpose/Mandate	The Working Group is mandated by the Contact Committee (CC-R-2011-5) to carry out in a pilot project a parallel assessment of prudential supervision on banks in the EU Member States. The assessment mainly concerned the scope of the mandate of Supreme Audit Institutions (SAIs) and its proper functioning with respect to the main financial supervisor (FSAs) for prudential oversight on banks. The Working Group was asked to report back to the Contact Committee in 2012.
Status/Outcome/ Results in 2012	In 2012 the members of the Working Group each carried out in their own country a brief assessment of its mandate in practice regarding the main financial supervisor. The results of the assessments by SAIs were integrated by the Chair (Netherlands Court of Audit) into an overall report for the Contact Committee. Furthermore a resolution has been prepared for the Contact Committee meeting of 2012.
Links to relevant WG/network/TF reports/documents	
Activities this year (meetings etc.)	<p>The Working Group met in the Hague on 18 January 2012. During this meeting the members discussed – and subsequently agreed to - a proposal from the Chair on how the parallel assessment can be carried out. Furthermore, a number of members of the Working Group met (informally) during the meeting in Paris of the Fiscal Policy Network, in June 2012.</p> <p>All other communication between the members of the Working Group has been conducted by email.</p>
WG/Network/TF members and observers	<p>The activities of the Working Group during 2012 have been open to all SAIs. In the pilot project the following SAIs actively participated, and are included in the report of the Working Group: Netherlands (chair), Denmark, Estonia, Finland, France, Germany, Italy, Latvia, Lithuania, Poland, Portugal, and the European Court of Auditors.</p> <p>The SAI of Sweden did not participate in Working Group, but results for Sweden could be derived from other sources and are also included in the report.</p> <p>Observers are Bulgaria, Cyprus, Slovakia, Slovenia and Spain.</p>
Name of contact person/chair of working group/network/TF	<p>Co-chairs of the Working Group are Piet Rozendal and Peter van Roozendaal – Netherlands Court of Audit</p> <p>Contact person for the Working Group is Peter van Roozendaal – Netherlands Court of Audit (<a href="mailto:p.vanroozendaal@rekenkamer.nl">p.vanroozendaal@rekenkamer.nl</a>)</p>
Activity Plan for 2013	In the resolution to be adopted at the meeting of the Contact Committee the following proposal is included: end the mandate of the Working Group on Public Audit Deficits by 31 December 2012, considering that its task has been fulfilled, and continue attention for audits of financial supervisors in the Fiscal Policy Network of the Contact Committee.

Name of WG/Network/TF	<b>Joint Working Group on Audit Activities (JWGAA)</b>
Purpose/Mandate	<p>Originally a Candidate Countries Working Group set up to promote and facilitate small-scale, practical, hands-on co-operation between Candidate Country and EU Member State SAIs the (renamed) Joint Working Group on Audit Activities (JWGAA) was established in 2002.</p> <p>The 2004 Contact Committee confirmed the JWGAA as a key element of the post-May 2004 EU enlargement framework with a mandate to contribute to maintaining the working links and co-operation between the SAIs of the Contact Committee and the Presidents' Network (Acceding, Candidate and potential Candidate countries).</p> <p>JWGAA supports the Presidents' Network by providing professional, organisational and technical advice.</p>
Status/Outcome/ Results in 2012	<ul style="list-style-type: none"> <li>• <b>Annual Activity Report for the Contact Committee</b> on bilateral and multilateral audit activities</li> <li>• <b>JWGAA poster informing on key achievements since the last meeting</b></li> </ul> <p>For a full list of events and activities supported by the JWGAA since the last meeting see the <i>Activities</i> section below</p>
Links to relevant WG/Network/TF reports/documents	<p><a href="http://www.contactcommittee.eu">www.contactcommittee.eu</a> CIRCA</p>
Activities this year (meetings etc.)	<ul style="list-style-type: none"> <li>• <b>Seminar on the Audit of Budgetary Accounts and Consolidated Financial Statements</b> (December 2011, Belgrade, Serbia): JWGAA was member of the preparatory team and participated in the event.</li> <li>• <b>Seminar on Achieving Audit Quality</b> (April 2012, Prague, Czech Republic): JWGAA hosted and co-chaired the seminar and was member of the preparatory team.</li> <li>• <b>Meeting of the Liaison Officers of the Presidents' Network</b> (April 2012, Rome, Italy): JWGAA chairs attended the meeting.</li> <li>• <b>First preparatory meeting for the seminar on performance auditing</b> organised by the European Commission for the Presidents' Network (July 2012, Brussels, Belgium): JWGAA is member of the preparatory team.</li> <li>• <b>Preparations for the re-edition of the 2005 State Audit in the EU publication</b></li> </ul>
WG/Network/TF members and observers	<p><u>Members</u>: All members of the Contact Committee and Presidents' Network, supported by SIGMA</p> <p><u>Observers</u>: N/A</p>
Name of contact person/chair of WG/Network/TF	<p><u>Contact persons and co-chairs</u>:</p> <p>Mr Dragos Budulac, Romanian Court of Accounts, <a href="mailto:dragos.budulac@rcc.ro">dragos.budulac@rcc.ro</a> Mr Radek Majer, Czech Supreme Audit Office, <a href="mailto:radek.majer@nku.cz">radek.majer@nku.cz</a> Ms Tereza Koucká Höfferová*, Czech Supreme Audit Office, <a href="mailto:tereza.kouckahofferova@nku.cz">tereza.kouckahofferova@nku.cz</a></p> <p>*co-chair as of 1<sup>st</sup> October 2012</p>

Activity Plan for 2013	<p>Technical and professional support to the European Commission's seminar on performance auditing; organized for the Presidents' Network (planned in May 2013).</p> <p>Facilitating CC support to specific Network meetings, projects or initiatives in cooperation with SIGMA (e.g. Conference on the importance of enhancing constructive relations between SAIs and parliaments, as well as other bodies of the public administration).</p> <p>Work on the re-edition of the 2005 State Audit in the EU publication.</p> <p>Report to the 2013 Contact Committee.</p>
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Name of WG/Network/TF	<b>Network on National SAI Reports on EU Financial Management</b>
Purpose/Mandate	The Network aims to exchange information on EU financial management and to discuss what can be done in and with (overall) EU reports in order to enhance development of common elements in these reports (thereby enabling country comparisons). Ideally this could result in specific activities being undertaken by more or less independent subgroups of interested members. The Network uses its parts on the CC website as its main platform for information exchange.
Status/Outcome/Results in 2012	The number of SAIs producing in 2012 overall reports on EU financial management is at a more or less constant level. Of the thirteen SAIs that in recent years have published an overall report, nine have also done so in 2012. This year, the Network has continued to develop its parts of the CC website and is collecting some basic country comparative information on the set up of management, control and audit with regard to the EU agricultural funds. In addition a group of SAIs led by the Czech SAI has started discussing which information is indispensable for the development of (overall) EU reports and how this can be structured and made accessible to all EU SAIs. Finally two meetings of the Network have been held to exchange experiences among SAIs: the first in Copenhagen on 2-3 February and the second in The Hague on 6-7 December.
Links to relevant WG/Network/TF reports/documents	
Activities this year (meetings etc.)	In 2012 two seminars have been planned in the framework of the Network. The first took place in Copenhagen in February and focused on the audit of the CAP area and more particularly on exchanging experience with regard to risk assessment in the area. The second seminar, which will be organised in The Hague in December, has as focus the results of ten years of overall EU reports and a discussion of ways that SAIs can assist each other when developing their reports in the future. Besides regular members of the Network, the target group of the latter seminar are the auditors of national SAIs making EU reports.
Working group/Network members and observers	The activities of the Network are open to all EU SAIs. The following SAIs participate in the Network: Netherlands (chair), Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Germany, Hungary, Italy, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia, Slovenia, Sweden, Turkey and the European Court of Auditors. SAIs that have been involved in past activities are: Austria, France and the UK.
Name of contact person/chair of WG/Network/TF	Contact person for the Network is Jan van den Bos – Netherlands Court of Audit ( <a href="mailto:jmm.vandenbos@rekenkamer.nl">jmm.vandenbos@rekenkamer.nl</a> ) The rotating chairmanship of the Network is presently held by Piet Rozendal – Netherlands Court of Audit

Activity Plan for 2013

In 2013 the Network aims to further develop the website as platform for information exchange by getting more country comparative information on its parts of the CC website. Groups of interested SAIs wishing to work together under the umbrella of the Network (such as the group discussing indispensable information sources) will be facilitated. At present no meetings/seminars on EU financial management are planned for 2013. The Network however will assist any SAI willing to organise such a meeting/ seminar.

EU Audit Activities of EU SAIs in 2012	(1) National SAI overall report on EU financial management	(2) Separate EU section in Annual Report of SAI	(3) Number and type of EU audits by SAI	(4) Type of EU audit reports by SAI	(5) Number of parallel/ coordinated audits
<i>Member States</i>					
Austria	P(08/2012)	X	2P, 1 Overall	SR, GR	-
Belgium	-	-	1F+P, 1F+C+P, 2O	SR	1
Bulgaria	-	X	11P	SR	1
Cyprus	A(11/2012)	X	30F, 7F+C, 9F+O, 4F+C+O	GR	-
Czech Republic	A(06/2012)	X	9C+P	SR, GR	-
Denmark	A(11/2012)	-	3F, 2P, 3 Other, 1 Overall	SR, Auditee	-
Estonia	-	-	2P	SR	-
Finland	-	X	3F, 2P, 1 Other	SR	-
France	-	-	1P, 4C+P*	SR, GR, Auditee	-
Germany	P (12/2012)	-	22**	SR, Auditee	2
Greece	-	X	5F	GR	1
Hungary	-	-	1F, 1C, 2P	SR, GR	2
Ireland	-	X	1O	GR	-
Italy	A(07/2012)	-	1F, 3C+O, 5O, 4O+P	SR	1
Latvia	-	-	2C, 1P	SR	1
Lithuania	-	X	11 Other	SR	-
Luxembourg	-	-	-	-	-
Malta	-	X	1C, 1P	SR, GR	-
Netherlands	A(02/2012)	-	1F, 3C+P, 1 Overall,	SR	2

			4 Other		
Poland	-	-	20F+C+P	SR, GR	4
Portugal	-	X	4C+P, 8 Other	SR, GR, Auditee	1
Romania	-	X	15F, 24F+C, 6F+Other, 19 Other	GR, Auditee	-
Slovak Republic	A(5/2012)	X	4(F+C+O)*** 2(C+O), 2P	SR, GR	1
Slovenia	o(07/2010) ****	X	2P	SR	2
Spain	-	X	1C+O+P	GR	-
Sweden	-	-	1F, 2P	SR, GR	1
United Kingdom	-	-	2F, 1P	SR	-
<b>Acceding Country</b>					
Croatia	-	X	5F	SR, GR	-
<b>Candidate Countries</b>					
Iceland	-	-	18F	Auditee	-
former Yugoslav Republic of Macedonia	-	-	-	GR	-
Montenegro					
Serbia	-	-	-	-	-
Turkey	-	X	2F	GR, Auditee	-
<p>* Until August 2012 there have been 24 audits which have touched on EU matters  ** All audits with an EU angle, so not every audit is strictly EU related  *** Including winding-up audits  **** And annually an EU-funds financial flow overview as part of national budget audit</p>					
<p>Legend:  1) A= Overall EU report published annually; o= Overall EU report published once; P= Overall EU report published periodically; f= (Intends to) study feasibility of overall report in near future.  3) F= Financial audit; C= Compliance audit; O= Operational audit; P= Performance audit; Overall= Overall EU report; Other= Other type of audit.  4) SR= Results published in separate report; GR= Results integrated in more general report; Auditee= Results only made available to auditee.  General: X= Yes; - = No; Blank= No information received (yet).</p>					

Name of WG/Network/TF	<b>Agricultural Experts Network</b>
Purpose/Mandate	The purpose of the network, since its creation at the initiative of Mr Bernicot, the former French Member of the Court, at the Contact Committee meeting of December 2004, has been an informal exchange of operational and professional information between Supreme Audit Institutions and the European Court of Auditors. Its aim is to involve in particular those colleagues dealing directly with the management of audit of agricultural funds of the European Union.
Status/Outcome/Results in 2012	No activities to report in 2012 due to the retirement of the contact officer and the closure of the old CIRCA platform. This situation follows several years of very low activity, during which ECA was in practice the only party uploading any documents on the network Steps have been taken recently to transfer the content of the network from the old CIRCA to the new CIRCABC platform. Ultimately the intention is either to close the network down or, if there is authentic interest on the part of the participating SAIs, to start it under a new formula and using the Court's extranet.
Links to relevant WG/Network/TF reports/documents	<ul style="list-style-type: none"> <li>• <a href="http://circa.europa.eu/Public/irc/agri/Home/main">http://circa.europa.eu/Public/irc/agri/Home/main</a> (link to the old CIRCA platform)</li> <li>• Link to the new CIRCABC platform not yet available</li> </ul>
Activities this year (meetings etc.)	No activities to report in 2012
WG/Network/TF members and observers	At the last count the Agricultural Experts Network consisted of 39 representatives from 24 EU Member States in addition to 26 European Court of Auditors officials, including all six Members of Chamber I.
Name of contact person/chair of WG/Network/TF	<u>Contact person</u> : Michal Machowski, ECA, <a href="mailto:michal.machowski@eca.europa.eu">michal.machowski@eca.europa.eu</a> <u>Chair</u> : Dean of Chamber I at the ECA.
Activity Plan for 2013	Consult the participating SAIs and decide either to close the network down or to start it under a new formula and on a new platform, following an extensive consultation with all Network Experts on their real needs and interests.

Name of WG/Network/TF	<b>Network on Fiscal Policy Audit</b>
Purpose/Mandate	<ul style="list-style-type: none"> <li>•The Fiscal Policy Audit Network was founded in 2008 (Contact Committee Resolution CC-R-2008-4), based on a joint activity proposal presented by the SAIs of Finland and Sweden. The CC Resolution CC-R-2009-03 further recognized the Network.</li> <li>•The purpose of the Network is the following: <ul style="list-style-type: none"> <li>- Improving methodologies and practices in auditing national fiscal policy, by making use of best practice and sharing of information between SAIs active in this subject area.</li> <li>- Constituting a network of practitioners and sharing information with SAIs interested in the subject area.</li> </ul> </li> <li>•The activities of the Network cover benchmarking (best practices, gathering data), information sharing and organising workshops and seminars to disseminate the available information on Fiscal Policy Audit related topics.</li> </ul>
Status/Outcome/Results in 2012	<ul style="list-style-type: none"> <li>•The Network’s focus is clearly on developing best practice and information exchange. The Network serves as a forum for fiscal policy audit professionals, with the aim to share methodological questions and knowhow.</li> <li>•The annual seminars have served as a fruitful meeting point for practitioners from different SAIs. The seminars have covered a range of themes, from discussing audit methodology to presenting various audit results or audit topics. The level of participation in seminars has met expectations.</li> <li>•The objective to gather a databank on Fiscal Policy Audit related material has not yet been reached.</li> <li>•The original ideas included a Network report on the information distributed within the Network (methodology, audit results, audit topics), a seminar to be organised for a wider audience (SAIs have not chosen yet working on this theme) and potentially even parallel audits.</li> <li>• In the context of the annual seminar a questionnaire was sent to EU SAIs. This questionnaire covered the fiscal policy audit and financial markets’ audit competence management by SAIs. The objective of the questionnaire on the competence challenges in fiscal policy audit and audit of financial markets related topics was to gather information and best practices on the following: <ol style="list-style-type: none"> <li>1) What competence challenges EU SAIs face in fiscal policy audit and audit of financial markets related issues and</li> <li>2) How EU SAIs have resolved these challenges in their human resource management.</li> </ol> <p>The summaries of the questionnaire on the competence challenges in fiscal policy audit and audit of financial market related topics were sent by e-mail to the participants of the seminar. The summaries are also available at Fiscal Policy Audit Network extranet pages.</p> </li> </ul>
Links to relevant WG/Network/TF reports/documents	<ul style="list-style-type: none"> <li>• Links to the network extranet:  <a href="https://verify.poutapilvi.fi/vtv/http/www.vtv.fi/extranet">https://verify.poutapilvi.fi/vtv/http/www.vtv.fi/extranet</a></li> <li>• Available in the extranet.</li> </ul>

<p>Activities this year (meetings etc.)</p>	<ul style="list-style-type: none"> <li>• The Network’s Fourth Annual Seminar was hosted by the Cour des Comptes in Paris, France, on the 18th-19th June 2012.</li> <li>• The main theme of the Fiscal Policy Audit Network in 2012 was the sovereign debt crisis and the assurance of the information on the financial position of the Government as well as state and development of public finances.</li> <li>• Participants from Austria, Belgium, Denmark, ECA, Finland, France, Germany, Hungary, Latvia, Netherlands, Poland, Portugal, Slovakia, Spain, Sweden, all together 30 participants from EU SAIs and ECA.</li> <li>• The Network also discussed the recent developments of the European Stabilisation Mechanism ESM, the European Semester and new EU Fiscal Governance. Other topics covered follow-up on recent Network themes including national fiscal rules and fiscal frameworks and tax policy audit.</li> <li>• The EU Contact Committee Lisbon Strategy Audit Network held the session on the 19th of June as part of this seminar.</li> </ul>
<p>WG/Network/TF members and observers</p>	<p><u>Members:</u> SAIs of Austria, Belgium, Bulgaria, Czech, Cyprus, Finland, Greece, Poland, Slovenia, Sweden, Turkey, France, Spain and the European Court of Auditors (ECA)</p> <p><u>In addition,</u> Representatives of the SAIs of Estonia, Denmark, Germany, Latvia, Hungary, the Netherlands, Portugal, Slovakia, and the UK have participated in network meetings by giving presentations.</p>
<p>Name of contact person/chair of WG/Network/TF</p>	<p><u>Contact persons:</u> Ms. Nina Alatalo, Deputy Head of Executive Office and Fiscal Policy Audit, National Audit Office of Finland (<a href="mailto:nina.alatalo@vtv.fi">nina.alatalo@vtv.fi</a>), Ms. Heidi Silvennoinen, Principal Performance Auditor (<a href="mailto:Heidi.silvennoinen@vtv.fi">Heidi.silvennoinen@vtv.fi</a>), National Audit Office of Finland and Mr. Thomas Hagberg, Audit Director, Swedish National Audit Office (<a href="mailto:Thomas.hagberg@riksrevisionen.se">Thomas.hagberg@riksrevisionen.se</a>)</p> <p><u>Chair:</u> Ms. Tytti Yli-Viikari, Deputy Auditor-General of Finland, Fiscal Policy Audit &amp; NAOF Chief of Staff, National Audit Office of Finland</p>
<p>Activity Plan for 2013</p>	<p>The network will continue to exchange information and further improve methodologies and practices in auditing issues material to, on the one hand the overall situation of the public finances and material to, on the second hand fiscal policy and budgeting.</p> <p>The European Union SAIs shall actively develop new co-operation methods to assure transparency, integrity and accountability of public finances and of new stability mechanisms in the Euro Area and in the European Union as a whole.</p> <p>The main themes and activities of the Network will be the following:</p> <p>The Fiscal Policy Audit Network Chair will propose continuing the Network activities in 2013 covering audit methods and practices under the following themes:</p> <ul style="list-style-type: none"> <li>• the sustainability of public finances (noting that sustainability is a core INCOSAI 2013 theme)</li> <li>• the effectiveness of tax policy</li> <li>• financial crisis measures, including the implementation of Basel III regulation in the financial markets (2013)</li> <li>• the implementation of the European Semester, new EU Fiscal Governance and SAI activities linked to the audit of its national implementation.</li> </ul> <p>For further details please see the full version of the Status Outline report distributed during the Contact Committee 2012 as a background document:</p>

"EU SAIs Network on Fiscal Policy Audit: Status Outline for Contact Committee Meeting 2012".

Network invites interested SAIs to organise an annual seminar in 2013. Please contact to Ms. Nina Alatalo, National Audit Office of Finland by e-mail: [nina.alatalo@yvtv.fi](mailto:nina.alatalo@yvtv.fi)

Name of WG/Network/TF	<b>Network on Lisbon Strategy / Europe 2020 Audits</b>
Purpose/Mandate	CC Resolution: CC-R-2009-03: to encourages activities on benchmarking of methodologies and practices of SAIs in the audit of Lisbon Strategy related topics.
Status/Outcome/Results in 2012	Workshop held in Paris on 19 <sup>th</sup> June 2012 in order to share professional views and experiences among SAIs concerning on-going, completed or planned audits of Lisbon Strategy and related topics.  Information is being compiled by the Presidency of the Network in order to present to the 2012 Contact Committee a global assessment on the audit works made by SAIs in the context of the Lisbon/Europe 2020 Strategy.
Links to relevant WG/Network/TF reports/documents	<ul style="list-style-type: none"> <li>• CIRCA Website</li> </ul>
Activities this year (meetings etc.)	<ul style="list-style-type: none"> <li>• Workshop held in Paris on 19<sup>th</sup> June 2012.</li> <li>• Report to be presented to the 2012 Contact Committee concerning the impact of the Lisbon Strategy and the role of the SAIs in their assessment.</li> </ul>
WG/Network/TF members and observers	Network members:  SAIs of Portugal, Austria, Belgium, Estonia, Finland, Hungary, Italy, Latvia, Poland, Slovenia, Sweden and the Netherlands. ECA.
Name of contact person/chair of WG/Network/TF	Portuguese Court of Auditors  The Chairman of the Network: José Luis Pinto Almeida (Member of the Court)
Activity Plan for 2013	In analysis



Name of WG/Network/TF	<b>Task Force to explore the possibilities for cooperation with Eurostat and National Statistical Institutions</b>
Purpose/Mandate	The Task Force to explore the possibilities for cooperation of the EU SAIs with Eurostat and National Statistical Institutions (NSIs) was established by the Contact Committee at its meeting in October 2011 in response to the recent developments in the EU economic governance. Its overall goal is to identify areas where SAIs, Eurostat and NSIs can cooperate, and to advise on concrete actions.
Status/Outcome/ Results in 2012	<ul style="list-style-type: none"> <li>• Report of the Contact Committee Task Force to explore the possibilities for cooperation with Eurostat and National Statistical Institutions (current “state of affairs” of the relationship between the EU SAIs and Eurostat / NSIs; EU legislation on the role of SAIs in assuring the quality of data + further initiatives of Eurostat; potential areas of cooperation)</li> <li>• Draft Contact Committee resolution on Supreme Audit Institutions’ cooperation with Eurostat and National Statistical Institutions</li> </ul>
Links to relevant WG/Network/TF reports/documents	<ul style="list-style-type: none"> <li>• <a href="http://www.contactcommittee.eu">http://www.contactcommittee.eu</a></li> </ul>
Activities this year (meetings etc.)	<ul style="list-style-type: none"> <li>• In February 2012, the Task Force sent a <b>questionnaire</b> to 27 EU SAIs to map the current “state of affairs” of the relationship between the SAIs, NSIs and Eurostat.</li> <li>• The SAIs – members of the Task Force - <b>were encouraged by the co-chairs of the Task Force to establish contact with NSIs</b>, and exchange views on possible areas of cooperation.</li> <li>• The results of the questionnaire were used as background information for the discussions of the <b>Task Force meeting which was held on 21-22 June 2012 in Copenhagen</b> and attended, apart from the Task Force members, also by the representatives of Eurostat and the Danish statistical office. The discussion covered: <ul style="list-style-type: none"> <li>○ sharing experience in cooperation with NSIs (including participation in Eurostat’s Upstream Dialogue Visits);</li> <li>○ European Commission / Eurostat initiatives regarding SAIs (e.g. closer coordination of Eurostat and SAIs in verifying the quality of the sources used to establish national debt and deficit figures; assistance and participation of SAIs during Eurostat’s investigations in Member States);</li> <li>○ considering in detail the potential areas of cooperation between SAIs, NSIs and Eurostat;</li> <li>○ possible actions of SAIs in favour of introduction of accrual accounting and IPSAS in their countries;</li> <li>○ draft Contact Committee resolution.</li> </ul> </li> </ul>

WG/Network/TF members and observers	<u>Members:</u> SAIs of Austria, Bulgaria, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Italy, Latvia, Malta, the Netherlands, Poland, Portugal, Romania, Spain and the European Court of Auditors
Name of contact person/chair of WG/Network/TF	<p>Ms Nanna Henning, National Audit Office of Denmark (co-chair)  E-mail: <a href="mailto:nh@rigrevisionen.dk">nh@rigrevisionen.dk</a>; Tel: (+45) 3392 8575 Fax: (+45) 3311 0415</p> <p>Mr Jacek Mazur, Supreme Audit Office of Poland (co-chair)  E-mail: <a href="mailto:Jacek.Mazur@nik.gov.pl">Jacek.Mazur@nik.gov.pl</a>; Tel: (+48) 22 444 5338  Fax: (+48) 22 444 5793</p>
Activity Plan for 2013	With the report and the draft Contact Committee resolution, the Task Force completed the task assigned.