

Status Outline of EU SAI Contact Committee Activities

2011

Working Groups and Networks

Working Group on Structural Funds IV

Working Group on Activities on Value Added Tax

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

Name of WG/Network	Working Group on Structural Funds IV
Purpose/Mandate	In 2008, the Contact Committee tasked the Working Group on Structural Funds to continue its reviews of Structural Funds issues and specifically to carry out an audit on “ <i>costs of controls of Structural Funds</i> ”. The Contact Committee welcomed the Working Group’s intention to submit the report on this audit to the Contact Committee in 2011 at the latest.
Status/Outcome/Results in 2011	The Working Group adopted a common audit plan and an audit schedule. The field work for the parallel audit started in June 2009 and lasted until September 2010, resp. end of 2010. From January 2011 until March 2011 the Core Group compiled a draft composite report. The Working Group adopted the draft composite report, its draft resolution and the possible topic for a Working Group V (2012/2013). In October 2011 the Working Group will present its draft composite report, its draft resolution and the possible topic for a Working Group V (2012/2013) to the Contact Committee.
Links to relevant working group/network reports/documents	http://www.contactcommittee.eu
Activities this year (meetings etc.)	<ul style="list-style-type: none"> • 26 and 27 February 2009, The Hague: meeting of the Core Group; consider first draft audit plan and schedule. • 31 March and 1 April 2009, Potsdam: plenary meeting of the Working Group and meeting of the Core Group; discuss draft audit plan, schedule and methodology. • 11 and 12 May 2009, Bonn: meeting of the Core Group, finalise draft minutes of plenary meeting in Potsdam, finalise draft audit plan. • 25 May 2009, Core Group/Working Group, finalise audit plan and circulate to all participants. • 15 June 2009, Working Group, adoption of audit plan and schedule. Start of field work for the parallel audit in the Member States. • 1 and 2 February 2010, Ljubljana: plenary meeting of the Working Group and meeting of the Core Group, discussion of first audit results and of necessary changes in the audit plan and the audit schedule; decision to prolong the audit and to include optionally the controls carried out in the year 2010. • February 2010 until end of September 2010, resp. end of 2010: fieldwork for the parallel audit in the Member States (audit of years 2007-2009, year 2010 optional). • December 2010, resp. April 2011: submission of country reports to the Core Group. • 10 and 11 January 2011, The Hague: meeting of the Core Group, preparation of the draft final report; discussion of possible topics for a Working Group V. • Until mid March 2011: compiling of draft composite report by the Core Group. • 4 and 5 April 2011, Bonn: final plenary meeting of the Working Group;

	<p>discussion of the draft composite report of the current Working Group, its draft resolution and possible topics for a Working Group V (2012/2013).</p> <ul style="list-style-type: none"> • 30 June 2011: information on final report to the Liaison Officers. • October 2011: presentation to the Contact Committee.
Working group/Network members and observers	<p><u>Members:</u> SAIs of Austria, Bulgaria, Czech Republic, Germany (Chair), Hungary, Italy, Latvia, Netherlands, Poland, Portugal, Slovakia and Slovenia.</p> <p><u>Observers:</u> SAIs of Finland, Malta, Spain and the European Court of Auditors.</p> <p><u>Core Group:</u> SAIs of Germany, Netherlands and Slovenia.</p>
Name of contact person/chair of working group/network	<p><u>Chair:</u> Rolf-Dietrich Kammer, Member of the Bundesrechnungshof.</p> <p><u>Contact Persons:</u></p> <p>Horst-Raimund Wulle, Head of Steering Unit at the Bundesrechnungshof, Horst-Raimund.Wulle@brh.bund.de</p> <p>Tanja Nothhaft-Kupfer, Auditor at the Bundesrechnungshof, Tanja.Nothhaft-Kupfer@brh.bund.de</p>
Activity Plan for 2012	<p>Preparation of the next Working Group session (Working Group V).</p> <p>Preparation and start of a parallel audit according to the new mandate of the Working Group V.</p>

Name of WG/Network	Working Group on Activities on Value Added Tax
Purpose/Mandate	<p>Forum for the exchange of experiences about functioning of the VAT system in the EU with special interest in:</p> <ul style="list-style-type: none"> • monitoring developments in the area of VAT; • administrative cooperation among Member States; • measuring VAT loss due to fraud and assessing effectiveness of anti-fraud policies; • tackling intra-Community VAT Fraud; • promoting cooperation on VAT audit.
Status/Outcome/Results in 2011	<ul style="list-style-type: none"> • Core Group 1 Report on methodologies for constructing appropriate VAT yield indicators and measuring VAT gap. • Core Group 2 Report on the progress made with the evolution of an Anti-VAT Fraud Strategy at EU level. • Elaboration of a questionnaire for the topic “risk management”.
Links to relevant working group/network reports/documents	<ul style="list-style-type: none"> • Core Group 1 consolidated Report on methodologies for constructing appropriate VAT yield indicators and measuring VAT gap (approved in 2011). • Core Group 2 Report on the current state of play on the preparation of an Anti VAT Fraud Strategy at EU level (progress report, approved on 4 July 2011).
Activities this year (meetings etc.)	<ul style="list-style-type: none"> • Core Group 1 network consultation on report drafted by chairman (SAI IT) on methodologies for constructing appropriate VAT yield indicators and measuring VAT gap. • Core Group 1 discussion of revised estimation methodology and assumptions of Reckon final report. • Core Group 2 meeting in Vienna on 7-8 February 2011. • VAT WG meeting in Budapest, chaired by SAI HU on 4-5 July 2011. • Core Group 2 meeting in Brussels scheduled for 9-10 October 2011.
Working group/Network members and observers	<ul style="list-style-type: none"> • Members: 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. • Observer: Greece, European Court of Auditors.
Name of contact person/chair of working group/network	<ul style="list-style-type: none"> • Ms Mária Vörös - State Audit Office of Hungary – Chair of Working Group, vorosm@asz.hu, copy to international@asz.hu • Chairmanship of Working Group is on a rotational basis. With effect from October 2010, following the Contact Committee Meeting, the Chair of the Working Group has been the SAI of Hungary.

Activity Plan for
2012

- To continue the work on adequacy and feasibility of VAT gap estimates according to the top-down methodology applied by Reckon and based on national *relevés* data.
- To address the question of distinct quantification of VAT gap components, focusing on fraud.
- To review and assess methodologies and requirements to measure results of policies and actions aimed at fighting against VAT evasion/fraud.
- To review and assess risk management procedures applied to information received from the taxpayers after registration.
- To suggest that SAIs 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*.
- To further observe the evolution of an Anti-VAT Fraud Strategy at EU level and ensure an adequate and up-to-date reporting on it.
- To continue with the topic “risk management” by investigating risk management procedures applied to information received from taxpayers after registration.
- To make the Core Group Reports available on the restricted CIRCA site and, where appropriate, communicate them to the relevant national administrations.
- To present the findings at the next VAT Working Group meeting in 2012/2013.

Name of WG/Network	Joint Working Group on Audit Activities (JWGAA)
Purpose/Mandate	<p>Originally a Candidate Countries Working Group set up to promote and facilitate small-scale, practical, hands-on cooperation 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 cooperation between the SAIs of the Contact Committee and the Presidents' Network (Candidate and potential Candidate countries).</p> <p>JWGAA Chairs provide the Contact Committee with an annual report on the level and nature of all small scale audit activities.</p>
Status/Outcome/Results in 2011	<p><u>Annual Activity Report for the Contact Committee</u>: Monitoring bi/multilateral audit activities (ongoing) and compiling the annual report for presentation in Luxembourg.</p> <p><u>Istanbul Agreement</u> and <u>Final Outline Workplan of Presidents' Network</u>: Strategic documents of the Network for the period 2011 – 2012, including a view for activities beyond 2012.</p>
Links to relevant working group/network reports/documents	http://www.contactcommittee.eu
Activities this year (meetings etc.)	<ul style="list-style-type: none"> • Meeting of Presidents' Network (March 2011, Istanbul): attended by JWGAA Chairs (including preparatory meetings preceding this meeting). • Meeting of the Liaison Officers (May 2011, Sofia): attended by the JWGAA Chairs. • Preparatory meeting for training activity on audit of budgetary accounts and consolidated financial statements (June 2011, Paris). • Preparatory meetings for training activity on audit quality (September 2011, Paris). • Seminar/Workshop on the audit of budgetary accounts and consolidated financial statements (planned December 2011).
Working group/Network members and observers	<p><u>Full JWGAA</u>: All SAIs from the Contact Committee and the Presidents' Network plus Sigma.</p> <p><u>Core Group</u>: SAIs of United Kingdom (stepping down Chair), the Czech Republic and Romania (new co-Chairs), France, Hungary and the European Court of Auditors plus Sigma.</p>
Name of contact person/chair of working group/network	<p>Mr Dragos Budulac, SAI of Romania (co-chair), dragos.budulac@rcc.ro</p> <p>Mr Radek Majer, SAI of the Czech Republic (co-chair), radek.majer@nku.cz</p>

Activity Plan for 2012

Envisaged activities are closely linked to preparations outlined above (i.e. supporting the implementation of the Network Workplan for 2011 and 2012).

Concrete activities in 2012 include:

- work on revision of the 2005 State Audit of the EU Book (originally published by the National Audit Office, United Kingdom);
- hosting and technical/professional/organisational support to Networks' training activity on Audit Quality (Prague, spring 2012);
- facilitating communication and assistance between European Commission, Contact Committee SAIs and Network for activities concerning performance auditing;
- facilitating Contact Committee support to specific Network meetings, projects or initiatives (e.g. Conference on the importance of enhancing constructive relations between SAIs and parliaments, as well as other bodies of the public administration);
- report to the 2012 Contact Committee (to be held in Lisbon).

Name of WG/Network	Network on National SAI Reports on EU Financial Management
Purpose/Mandate	<p>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 Contact Committee website as its main platform for information exchange.</p>
Status/Outcome/ Results in 2011	<p>The progress that SAIs have been making in developing overall reports on EU financial management has continued in 2011. Thirteen SAIs have by now produced an (annual) overall EU report.</p> <p>This year, the Network has focused its activities on two aspects:</p> <ul style="list-style-type: none"> • to identify research areas in which SAIs are willing and able to cooperate in order to produce common elements in their respective reports on EU financial management. So far, three groups of interested SAIs have been formed who are currently exploring the activities they may undertake in their respective fields of interest; • in close cooperation with the European Court of Auditors, a new design for the website has been made so it may indeed function as the main vehicle for the exchange of information on EU financial management and means of communication for the subgroups working on common elements in their overall reports.
Links to relevant working group/network reports/documents	
Activities this year (meetings etc.)	<p>In 2011, no meeting has taken place. A meeting is however planned on 2 and 3 February 2012 in Copenhagen, Denmark. The title of the seminar is EU audit in action: Comparing national risk assessments and looking at what's next.</p> <p>The purpose of the seminar is twofold:</p> <ul style="list-style-type: none"> • to gain new common insight into the development of EU financial management through an exchange of experience on the SAIs' assessment of risk in national management of central EU programs, i.e. agricultural and structural funds; • to update Network members on recent developments in the field of EU financial management and EU auditing. <p>Apart from the regular members of the Network, EU auditors of national SAIs will be invited.</p>
Working group/Network members and observers	<p>The activities of the Network are open to all EU SAIs.</p> <p>The following SAIs are active members of the Network: Netherlands (chair), Belgium, Bulgaria, Cyprus, Czech Republic, Denmark, Estonia, Germany, Hungary, Italy, Latvia, Malta, Poland, Portugal, Romania, Slovakia, Slovenia</p>

	and Sweden. SAIs that have been involved in past activities are: Austria, Croatia, Finland, France, Lithuania, Turkey, United Kingdom and the European Court of Auditors.						
Name of contact person/chair of working group/network	Contact person for the Network is Jan van den Bos – Netherlands Court of Audit, jmm.vandenbos@rekenkamer.nl Chair of the Network is Piet Rozendal – Netherlands Court of Audit.						
Activity Plan for 2012	A meeting will be held on 2 and 3 February 2012 in Copenhagen, Denmark. Next to that the Network aims to further develop the website as platform for information exchange, and to get at least two groups of interested SAIs to work together on common elements in their (overall) EU reports, thereby enabling country comparisons in these reports.						
EU Audit Activities of EU SAIs in 2011		(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(12/2011)	X	4P, 1 Overall	SR, GR	1	
	Belgium	-	-	1C+P	SR	-	
	Bulgaria	-	X	17P	SR		
	Cyprus	A(11/2011)	X	1F, 24F+C, 4F+C+O, 5O	GR	-	
	Czech Republic	A(06/2011)	X	6C+P	SR/GR	1	
	Denmark	A(11/2011)	-	2F, 1C, 2P, 1 Other	SR	-	
	Estonia	-	-	-	SR	-	
	Finland	-	X	4F, 1C, 1P	SR	-	
	France	-	-	2C, 5P	-	-	

Germany	P(01/2009)	-	43*	SR, Auditee	2
Greece	-	X	9F	GR	-
Hungary	A(11/2011)	X	1F, 2P, 1 Overall	SR, GR	1
Ireland	-	X	1O	GR	-
Italy	A(08/2011)	-	1C+P, 2C+O, 1P	SR	1
Latvia	O(10/2010)	-	4C	SR	-
Lithuania**	P(01/2010)	X	2P, 8 Other	SR	-
Luxembourg	-	-	-	-	-
Malta	-	X	1C, 1P	SR, GR	-
Netherlands	A(02/2011)	-	1F, 1C+P, 1 Other, 1 Overall	SR	1
Poland	-	-	12F+C+P	SR, GR	2
Portugal	-	X	3C+P, 4 Other	SR, GR, Auditee	1
Romania***	-	X	23F, 1C, 32 Other	GR, Auditee	-
Slovak Republic	A(05/2010)	X	1C, 15 F+C, 1P	SR, GR	1
Slovenia	O(07/2010)	X	4P	SR	1
Spain					
Sweden	-	-	1F	GR	-
United Kingdom			1P		
<i>Candidate Countries</i>					
Croatia	-	X	3F, 1 Other	SR, GR	-

	former Yugoslav Republic of Macedonia	-	-	-	GR	-
	Turkey****					
	Iceland	-	-	15F	Auditee	-
	Montenegro					
	<p>* All audits with an EU angle, so not strictly EU related. ** The number and type of EU audits include winding up audits and audits conducted while performing the function of Audit Authority. *** All audits are performed in terms of fulfilling the tasks set out in European regulations for the Audit Authority **** Due to a new audit law, the EU activities of the Turkish SAI are currently being reorganised.</p>					
<p>Legend: 1) A= Overall EU report published annually; O= Overall EU report published once; P= Overall EU report published periodically. 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	Agricultural Experts Network
Purpose/Mandate	The purpose of the Network is to exchange operational and professional information between Supreme Audit Institutions and the European Court of Auditors (ECA). Its aim is to involve in particular those dealing directly with the audit of agricultural funds of the European Union.
Status/Outcome/Results in 2011	<p>A meeting of the Network was held in October 2010 in Prague, coinciding with the joint training event of the Contact Committee and the EUROSAI on auditing the CAP, which was organised by the Czech SAI and the ECA.</p> <p>It was agreed that:</p> <ul style="list-style-type: none"> • the Network continues to be relevant to inform members of recent developments; • to achieve the objectives set, however, it is necessary for all members to become more proactive in exchanging information; • an annual meeting is considered helpful, but the most appropriate forum should be carefully considered; • setting up a discussion forum is considered useful to exchange information on instructions, guidelines, etc. relating to CAP controls. <p>The following course of action was proposed:</p> <ul style="list-style-type: none"> • to reactivate the Network around the theme of the CAP policies post-2013; • to investigate the setting-up of a discussion forum; • to reflect on the most appropriate forum for regular meetings to take place as well as the most appropriate timeframe (annual/biannual meetings); • to revert to members with concrete proposals to put such changes into effect.
Links to relevant working group/network reports/documents	http://circa.europa.eu/Public/irc/agri/Home/main
Activities this year (meetings, etc.)	<ul style="list-style-type: none"> • The CIRCA system is currently being revamped to make it more modern and easier to use; following this update, it is planned to make the Network more user-friendly. • The ECA is currently developing an Extranet. Once implemented, it is planned to migrate the Network from CIRCA to this Extranet.
Working group/Network members and observers	Currently, the Agricultural Experts Network consists of 39 representatives from 24 EU Member States in addition to 26 ECA officials, including all six Members of Chamber I.
Name of contact person/Chair of the WG/Network	<p>Chair of the Working Group: Dean of ECA Chamber I.</p> <p>Network Administrator: Directorate of ECA Chamber I.</p> <p>Contact person: Nikolaus Mueller, nico.mueller@eca.europa.eu</p>

Activity plan for 2012	To continue the activities of 2010 and 2011.
------------------------	--

Name of WG/Network	Network on Fiscal Policy Audit
Purpose/Mandate	<ul style="list-style-type: none"> • 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. • The purpose of the Network is: <ul style="list-style-type: none"> – 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; – constituting a network of practitioners and sharing information with SAIs interested in the subject area. • 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.
Status/Outcome/Results in 2011	<ul style="list-style-type: none"> • 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 know-how. • 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 participation in seminars has been good. • Today, the objective to gather a data-bank on Fiscal Policy audit related material has not yet been successfully met. • 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 not currently working on this theme) and potential parallel audits.
Links to relevant working group/network reports/documents	Links to the Network extranet: https://verify.poutapilvi.fi/vtv/http/www.vtv.fi/extranet
Activities this year (meetings etc.)	<u>Fiscal Policy Network Work Forum in Stockholm 5-6 May 2011</u> The Swedish Superior Audit Institution, Riksrevision, hosted the third Fiscal Policy Network Workshop in Stockholm on the 5-6 May 2011. Participants from the European Court of Auditors and 17 EU SAIs working on Fiscal Policy related themes took part in the discussions around three themes: Fiscal Policy Audit, the European Audit Structure, Tax Policy Audit. The discussions covered Fiscal Policy audit reports, audit methodology, audit on tax policy, and the risks and challenges linked to the European Stability Mechanism (ESM) and the EFSF.

Working group/Network members and observers	SAIs of Austria, Belgium, Bulgaria, Czech Republic, Cyprus, Finland, Greece, Poland, Slovenia, Sweden Turkey, France, Spain and the European Court of Auditors. Representatives of the SAIs of Estonia, Denmark, Germany, Hungary, Netherlands, Portugal and United Kingdom have participated in Network meetings by giving presentations.
Name of contact person/chair of working group/network	Ms Tytti Yli-Viikari, Chief of Staff, Executive Vice-President, National Audit Office of Finland, tytti.yli-viikari@vtv.fi Mr Thomas Hagberg, National Audit of Sweden, Thomas.hagbergsrevisionen.se
Activity Plan for 2012	<p>The Network will continue to exchange information and improve methodologies and practices in auditing issues material to the overall situation of the public finances and material to fiscal policy and budgeting.</p> <p>The main themes and activities of the Network will be the following:</p> <ul style="list-style-type: none"> • Network will follow the developments concerning the role and practises of SAIs in European Semester and in the revised system of economic governance, and raise, if needed, attention of the Contact Committee on the matter. Particularly, the follow-up of the issues discussed in the Contact Committee Seminar on the European Semester and EU economic governance, held on 13th October 2011; • the main theme of the Network will be sovereign debt crisis and the assurance of the information on the financial position of the Government and state and development of public finances; • European Union stabilisation measures. <p>Network is looking for interested SAIs to organise a seminar in 2012. Cour des Comptes has expressed its preliminary willingness to host a seminar in Paris in Spring 2012.</p>

Name of WG/Network	Network on Lisbon Strategy / Europe 2020 Audit
Purpose/Mandate	CC Resolution: CC-R-2009-03: to encourage activities on bench-marking of methodologies and practices of SAIs in the audit of Lisbon Strategy related topics.
Status/Outcome/Results in 2011	Note to the EUROSAI Congress held in Lisbon on the 31 st May 2011 inviting SAIs having performed audit works in the context of the Lisbon/Europe 2020 Strategy to share their results. Information is being compiled by the Presidency of the Network.
Links to relevant working group/network reports/documents	CIRCA Website
Activities this year (meetings etc.)	None
Working group/Network members and observers	Network members: SAIs of Portugal, Austria, Belgium, Estonia, Finland, Hungary, Italy, Latvia, Netherlands, Poland, Slovenia, Sweden and the European Court of Auditors.
Name of contact person/chair of working group/network	Portuguese Court of Auditors: <u>Chairman</u> : José Luis Pinto Almeida. <u>Contact persons</u> : Ms Ana Furtado, AnaFurtado@tcontas.pt Mr Antonio Menezes, AntonioMenezes@tcontas.pt Mr Nuno Zibaia, NunoZibaia@tcontas.pt
Activity Plan for 2012	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.