

Status Outline of EU SAI Contact Committee Activities

October 2014

Working groups and networks
Working Group on Structural Funds VI
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 Europe 2020 Strategy Audit
Task force on the tasks and roles of the external public audit in the light of recent developments in the European Union economic governance
Task force on Public Sector Accounting Standards for European Member States (EPSAS)

Name of WG/Network/TF	Working Group on Structural Funds VI
Purpose/Mandate	In 2013, the Contact Committee mandated the Working Group on Structural Funds to continue its reviews and to carry out a parallel audit on “Analysis (of types) of errors in EU and national public procurement within the Structural Fund programmes”.
Status/Outcome/ Results in 2014	The Working Group adopted a common audit plan and an audit schedule. The field work for the parallel audit started in May 2014. The country reports of the Members of the Working Group should be finalised by the end of December.
Links to relevant WG/Network/TF reports/documents	http://www.eca.europa.eu/sites/cc/en/Pages/WorkingGrouponStructuralFunds.aspx
Activities (2014) meetings etc.	<ul style="list-style-type: none"> • 20/21 January: Meeting of Core Group to draft audit plan • 8/9 April: Meeting of Working Group to discuss and adopt the audit plan, schedule and methodology
WG/Network/TF members and observers	<p><u>Members</u>: SAIs of the Czech Republic, Germany, Italy, Latvia, Malta, the Netherlands, Poland, Portugal and Slovakia.</p> <p><u>Observers</u>: SAIs of Bulgaria, Estonia, Finland, Hungary and Sweden, and the ECA.</p> <p><u>Core Group</u>: SAIs of Germany (Chair) and the Netherlands</p>
Name of contact person/chair of WG/Network/TF	<p><u>Contact persons</u>:</p> <ul style="list-style-type: none"> • Jana Oeser, <i>Bundesrechnungshof</i> (SAI of Germany) jana.oeser@brh.bund.de • Dirk Rosenmeier, <i>Bundesrechnungshof</i> (SAI of Germany) dirk.rosenmeier@brh.bund.de <p><u>Chair</u>: Rolf-Dietrich Kammer, <i>Bundesrechnungshof</i> (SAI of Germany)</p>
Activity Plan for 2015	<p>Between January and March 2015, the Core Group will draft a composite report. This should be discussed by the Working Group at a plenary meeting in April 2015.</p> <p>The Working Group intends to submit the composite report to the Contact Committee in October 2015.</p>

Name of WG/Network/TF	Working Group on Activities on Value-Added Tax
Purpose/Mandate	<p>Forum for exchanging experiences about how the EU VAT system works, with special emphasis on:</p> <ul style="list-style-type: none"> • monitoring developments in the area of VAT; • administrative cooperation between Member States; • measuring VAT loss due to fraud and assessing the effectiveness of anti-fraud policies; • tackling intra-EU VAT Fraud; • promoting cooperation on VAT audit.
Status/Outcome/Results in 2014	<p><u>Core Group 1</u></p> <ul style="list-style-type: none"> • On 9-10 September 2013 at the WG plenary meeting which took place in Romania, the CG1 members considered that the mandate given to them had been achieved and their work completed. • Proposal to the Contact Committee that Core Group 1 will deal with the reverse charge mechanism (originally introduced by Directive 2006/112/EC, and expanded by Council Directive 2010/23/EU of 16 March 2010 and more recently by European Council Directives 2013/42/EU and 2013/43/EU), the aim being to avoid infringements by reversing the obligation to pay VAT. • In December 2013, a Steering Committee meeting took place in Bonn with the SAI of Romania – the chair of the WG, the SAI of Italy – the chair of CG1 and the SAI of Germany – the chair of CG2. It approved the new mandate for CG1 – “<i>The analysis and the audit of the reverse charge mechanism</i>”. • At the LO meeting which took place in Copenhagen in spring 2014, it was established that there were not sufficient grounds for a new resolution to endorse this position since the new mandate of Core Group 1, chaired by the SAI of Italy, is actually part of the current mandate of Core Group 2, chaired by the SAI of Germany. Therefore, the Chair of Core Group 1, (Italy) declared it was ready to start work under the new mandate, in view of the intentions expressed by some EU SAIs via e-mail of joining the new CG1 mandate. • At the time, Core Group 1 included the following SAIs: Italy as chair; Finland, Hungary, Poland and Spain as members; and the SAIs of Germany, the Netherlands and Romania as observers. • A CG1 meeting will be held in Rome in November. • It is proposed to start the new activity with an initial analysis by CG1’s respective tax authorities concerning the level of implementation of the Reverse Charge. The respective approach was adopted by the SAIs represented in CG1. • At the same time, the option was proposed of a parallel/coordinated audit of the implementation of the Reverse Charge. Opinions on this issue could be exchanged via e-mail in the coming months and at the next CG1 meeting. <p><u>Core Group 2</u></p> <ul style="list-style-type: none"> • Information exchanged on recent audit findings in the field of VAT; • Information update by the European Commission: measuring VAT loss,

	<p>and developments in Eurofisc, Fiscalis and the European Union's multi-annual strategic plan;</p> <ul style="list-style-type: none"> • Information from the European Court of Justice on recent rulings regarding cases of VAT fraud. • Joint audit on Eurofisc is ongoing. • Questionnaire on deregistration in VIES (the VAT information exchange system) sent to all members of the VAT working group.
Links to relevant WG/Network/TF reports/documents	<p>http://www.contactcommittee.eu</p> <p>CIRCABC</p>
Activities this year (meetings etc.)	<p><u>Plenary</u></p> <ul style="list-style-type: none"> • No meetings <p><u>Steering Committee</u></p> <ul style="list-style-type: none"> • Meeting in Bonn, Germany on 3 December 2013 <p><u>Core Group 1</u></p> <ul style="list-style-type: none"> • Meeting in Rome in November 2014 <p><u>Core Group 2</u></p> <ul style="list-style-type: none"> • Meeting in Luxembourg on 20-21 March 2014 • Discussion and approval of the questionnaire on deregistration in VIES.
WG/Network/TF members and observers	<p><u>Members</u>: SAIs of Austria, Belgium, Bulgaria, the Czech Republic, Cyprus, Denmark, Estonia, Finland, Germany, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain and the United Kingdom.</p> <p><u>Observer</u>: SAI of Greece, European Court of Auditors.</p>
Name of contact person/chair of WG/Network/TF	<p>Alexandru Costache (Romanian SAI) – Chair of Working Group, alexandru.costache@rcc.ro, copy to Dragos Budulac – Liaison Officer and Head of the International Relations Unit: dragos.budulac@rcc.ro</p> <p>Chairmanship of the Working Group is on a rotational basis. Since October 2012, and following the Contact Committee Meeting, the Chair of the Working Group has been the SAI of Romania.</p> <p>The previous chair of the WG was the SAI of Hungary (2010-2012) and the next chair will be the SAI of Italy.</p>
Activity Plan for 2015	<p><u>Core Group 1</u></p> <ul style="list-style-type: none"> • After the CG1 meeting scheduled for November 2014 in Rome, the activity framework for 2015 will be drawn up. • The objective is to provide as comprehensive a picture as possible of the results obtained from the tax authorities by means of the "Reverse Charge", emphasising SAI analysis. <p><u>Core Group 2</u></p> <ul style="list-style-type: none"> • Meeting in The Hague in February 2015.

- Analyse the replies to the deregistration questionnaire.
- Present the findings at the next VAT working group meeting.
- Inform the VAT working group about the joint audit on Eurofisc.
- Continue to observe the development of a VAT Fraud Strategy at EU level.
- Ensure adequate and up-to-date reporting.
- Monitor developments in the Member States regarding legislation, audit findings and new fraud trends.
- Encourage SAIs to carry out joint audits.
- Make the Core Group reports available on the restricted CIRCABC site and, where appropriate, make them available to the relevant national authorities.

Working Group level

- A Resolution will be submitted for approval to the 2015 CC Meeting in Riga having as *rapporteur* the Chair of the Group.

Name of WG/Network/TF	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 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 working links and co-operation between the SAIs of the Contact Committee and the Presidents' Network (accessing, candidate and potential candidate countries).</p> <p>JWGAA supports the Presidents' Network (PN) by providing professional, organisational and technical advice.</p>
Status/Outcome/ Results in 2014	<p>Annual Activity Report for the Contact Committee on bilateral and multilateral audit activities.</p> <p>Presentations at EU and PN LO Meetings.</p> <p>JWGAA poster listing key achievements since the last meeting.</p> <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>www.contactcommittee.eu</p> <p>CIRCABC</p>
Activities this year (meetings etc.)	<p>Conference on Relations between SAIs and Parliaments of EU Candidate and Potential Candidate Countries (November 2013, Budva, Montenegro). JWGAA co-chair (SAI of Romania) attended the meeting.</p> <p>Meeting of the Heads of the Network SAIs and technical meeting of LOs (November 2013, Budva, Montenegro). JWGAA co-chair (SAI of Romania) attended the meeting.</p> <p>Meeting of the Liaison Officers of the Presidents' Network (April 2014, Copenhagen, Denmark): JWGAA co-chairs attended the meeting.</p> <p>First Workshop on Parallel Performance Audit co-ordinated by the JWGAA with the support of the Swedish NAO and the ECA (June 2014, Tirana, Albania).</p> <p>Second Workshop on Parallel Performance Audit co-ordinated by the JWGAA with the support of the Swedish NAO and the ECA (September 2014, Sarajevo, Bosnia and Herzegovina).</p>

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>Dragos Budulac, Romanian Court of Accounts, dragos.budulac@rcc.ro</p> <p>Martin Kolman, Czech Supreme Audit Office, martin.kolman@nku.cz *</p> <p>* In October 2014 the Czech Supreme Audit Office intends to step down as the co-chair of the JWGAA.</p>
Activity Plan for 2015	<p>Facilitating CC support to specific network meetings, conferences, seminars, workshops, projects or initiatives, in cooperation with the Swedish NAO (e.g. workshops on parallel performance audit) or SIGMA (e.g. activities included in the Network Work Plan).</p> <p>Explore future possibilities for co-operation with the European Commission in organising relevant joint activities in fields of interest for NT SAIs (such as a performance audit event targeted at SAIs in the enlargement countries)</p> <p>Report to the 2015 Contact Committee and EU SAI Liaison Officers, as well as to the Presidents' Network SAI Liaison Officers Meeting.</p>

Name of WG/Network/TF	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 the 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 intranet page on CIRCABC as its main platform for information exchange.</p>
Status/Outcome/Results in 2014	<p>The number of SAIs producing overall reports on EU financial management has been more or less constant in 2014. Of the 14 SAIs that have published an overall report in recent years, seven have done or will do so in 2014 and Croatia will do so for the first time.</p> <p>This year, a group of SAIs led by the Dutch SAI (with the Croatian, Danish, Estonian, Hungarian and UK SAIs participating) has discussed possibilities for harmonising and developing the set-up of overall EU reports further. As a result of this exercise, a proposal was put to SAI Heads to start work on a collective report that would compare the results for a few areas of EU policy and funds where these could be collected and compared relatively easily. Unfortunately, overall willingness to participate in the proposed activity was not sufficient to allow the proposal to be developed further and so it was withdrawn.</p> <p>At present, all EU SAIs have been asked to come up with concrete ideas, suggestions and proposals that the Network can help the leading SAI to take forward. Apart from a preliminary suggestion by the Bulgarian SAI that it could perhaps help organise a seminar on infringements and the corrections made when implementing operational programmes, no ideas, suggestions or proposals have yet been received.</p>
Links to relevant WG/Network/TF reports/documents	
Activities this year (meetings etc.)	<p>No SAI has asked the Network to help it organise a seminar on EU financial management in 2014.</p>
WG/Network/TF members and observers	<p>The Network's activities are open to all EU SAIs. The following SAIs participate in the Network: the Netherlands (chair), Belgium, Bulgaria, Croatia, Cyprus, the Czech Republic, Denmark, Estonia, Finland, Germany, Hungary, Italy, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Slovakia, Slovenia, Sweden, Turkey and the European Court of Auditors. The Austrian, French and UK SAIs have been involved in previous activities.</p>

Name of contact person/chair of WG/Network/TF	<p>The contact person for the Network is Jan van den Bos – Netherlands Court of Audit (jmm.vandenbos@rekenkamer.nl)</p> <p>The rotating chairmanship of the Network is presently held by the Netherlands Court of Audit</p>					
Activity Plan for 2015	<p>In 2015, the Network will continue to update its CIRCABC pages as a platform for information exchange. The Network is trying to find a SAI willing to organise a meeting/seminar in 2015.</p>					
EU Audit Activities of EU SAIs in 2014		(1) National SAI overall report on EU finan. management	(2) Separate EU section in SAI Annual Report	(3) Number and type of EU audits by SAI	(4) Type of EU audit reports by SAI	(5) Number of parallel/ coordinated audits
	Member States					
	Austria	P (12/2013)	X	3P, 1 Overall	SR, GR	1
	Belgium	-	-	-	-	-
	Bulgaria	-	X	4P	SR	1
	Croatia	A (10/2014)	-	1F*+O+P	SR, GR	-
	Cyprus	A (11/2014)	X	18F, 4F+O, 6F+C+O, 1F+C+O+Other, 1O, 4 Other	GR	-
	Czech Republic	A (07/2014)	X	13C+P, 1F, 1P	SR, GR	-
	Denmark	A (09/2014)	X	30F, 1F+P+Other, 1P, 2 Other	SR, GR	-
	Estonia	-	-	7P	SR	-
	Finland	-	X	3F	GR	-
	France	-	-	9C+P**	SR, GR, Auditee	-
	Germany	-	-	10C, 2P	SR, Auditee	2
	Greece	-	X	2F, 1C, 1P	SR, GR	-
	Hungary	-	-	1F, 4C, 1O	SR, GR	1
	Ireland	-	-	1O	SR	-
	Italy	A (12/2014)	-	4F+C+P, 1C, 1C+O, 1O	SR	-
	Latvia	-	-	1C, 2P	SR, GR, Auditee	1
	Lithuania	-	X	1 Overall, 7 Other	SR, GR, Auditee	-
	Luxembourg	-	-	-	-	-
Malta	-	X	1C, 3O	SR	1	

Netherlands	A (02/2014)	-	1F, 1 Overall, 3 Other	SR	1
Poland	-	-	2F, 5C, 11P	SR, GR	6
Portugal	-	X	3C+P, 7 Other	SR, GR, Auditee	1
Romania	-	X	10F, 3F+C, 6F+Other, 26 Other	GR, Auditee	-
Slovak Republic	-	X	2F+C, 2C, 4C+P, 1P	SR, GR	5
Slovenia	o (07/2010)***	X	5P	SR, GR	-
Spain	-	X	1F+C	GR	-
Sweden	-	-	1F, 1P	SR,GR	-
United Kingdom****	-	-	-	-	-
Candidate Countries					
Iceland	-	-	7F	Auditee	-
Former Yugoslav Republic of Macedonia	-	-	-	GR	-
Montenegro					
Serbia					
Turkey	-	-	4F	GR, Auditee	-
<p>* Checking the legality and regularity of transactions financed with EU funds is a regular part of the financial audit procedure in all financial audits.</p> <p>** These audits were published between mid-2013 and August 2013 by the French SAI and contain EU comparisons, although not all are directly EU-related.</p> <p>*** And annually (in September) an EU-funds financial flow overview as part of the national budget audit.</p> <p>**** The NAO audits EU funds which are channelled through UK departments and therefore they form part of its annual audits.</p> <p>Key:</p> <p>1) A= Overall EU report published annually; o= Overall EU report published once; P= Overall EU report published periodically.</p> <p>3) F= Financial audit; C= Compliance audit; O= Operational audit; P= Performance audit; Overall= Overall EU report; Other= Other type of audit.</p> <p>4) SR= Results published in separate report; GR= Results incorporated into a more general report; Auditee= Results only made available to auditee.</p> <p>General: X= Yes; - = No; Blank= No information received (yet).</p>					

Name of WG/Network/TF	Agricultural Experts Network
Purpose/Mandate	The purpose of the network, since it was created at the initiative of Mr Bernicot, the former French Member of the Court, at the Contact Committee meeting of December 2004, has been to enable Supreme Audit Institutions and the European Court of Auditors to exchange operational and professional information in an informal capacity. A particular aim has been to involve those with direct responsibility for auditing EU agricultural funds.
Status/Outcome/Results in 2014	<p>The network has remained inactive for another year. In total, users from only seven SAIs activated their access to the network, following its migration to the new CIRCABC platform at the beginning of 2013.</p> <p>On 4 July 2014, the ECA's Chamber I Directorate sent an email to all users of the Network, with a copy to all EU SAI Liaison Officers, describing the current situation of the network and stressing the need to revive it in order to generate genuine activity.</p> <p>In its message, the Directorate also stated its intention to step down from leading the network and invited any SAI that was interested to take over this responsibility before the Contact Committee meeting in October 2014. So far, there have been no volunteers.</p> <p>The Directorate explained in its message that it was prepared to continue to lead the Network until the next meeting of the Contact Committee in 2015. If no new leader were to emerge by that time, then it would regrettably propose that the network should be closed down.</p>
Links to relevant WG/Network/TF reports/documents	<p>CAP Information Network</p> <p>https://circabc.europa.eu/faces/jsp/extension/wai/ecas/ecaslogin.jsp</p> <p>EUROPA > European Commission > CIRCABC > eca > cap</p>
Activities this year (meetings etc.)	No activities to report in 2014.
WG/Network/TF members and observers	<p>Members: Selected staff from the SAIs of Bulgaria, Cyprus, Estonia, Germany, Greece, Ireland and Romania, and selected staff from Chamber I of the ECA.</p> <p>Observers: none</p>
Name of contact person/chair of WG/Network/TF	<p>Contact person: Michal Machowski, ECA, michal.machowski@eca.europa.eu</p> <p>Chair: Dean of Chamber I of the ECA</p>
Activity Plan for 2015	Handing over leadership of the network to a volunteering SAI or closing down the network at the next Contact Committee meeting in 2015.

Name of WG/Network/TF	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. CC Resolution CC-R-2009-03 further recognised the Network. • The purpose of the Network is to: <ul style="list-style-type: none"> –improve methodologies and practices in auditing national fiscal policy by making use of best practice and sharing information between SAIs active in this subject area; – establish a network of practitioners and share information with SAIs interested in the subject area. • The Network’s activities entail benchmarking (best practices, gathering data), information-sharing and organising workshops and seminars to disseminate available information on Fiscal Policy Audit-related topics.
Status/Outcome/ Results in 2014	<ul style="list-style-type: none"> • The Network’s focus is on developing best practice and information exchange. The Network serves as a forum for fiscal policy audit professionals, with the aim of sharing 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. Participation in the seminars has been active. Recent economic coordination developments in the EU post-financial crisis context have been a major focus of discussions. • The annual seminar in spring 2014 discussed possible parallel audit themes, with the objective of launching a parallel audit in autumn 2015.
Links to relevant WG/Network/TF reports/documents	
Activities this year (meetings etc.)	<ul style="list-style-type: none"> • The Network’s Annual Seminar was hosted by the SAI of Austria in Vienna, on the 4-5 June 2014. • The main themes of the Network Annual Seminar on Fiscal Policy Audit were the Fiscal Compact and the Sustainability of Public Finances. • Rapporteurs presented summaries of developments in the sector of European regulations: <ul style="list-style-type: none"> - Banking Union- rapporteur: SAI of Germany - European Economic Governance - rapporteur: SAI of Austria • Through participants’ presentations, the seminar also covered the following themes: recent developments in European economic governance, monitoring the public deficit, national fiscal rules and fiscal

	<p>frameworks, fiscal councils, and the development of European accounting standards (EPSAS).</p> <ul style="list-style-type: none"> The two-day working seminar included participants from 13 EU SAIs and the European Court of Audits.
WG/Network/TF members and observers	<p><u>Members</u>: SAIs of Austria, Belgium, the Czech Republic, Finland, Poland, Portugal, Slovenia, Sweden, France and Spain, and the European Court of Auditors</p> <p><u>Observers</u>: Representatives of the SAIs of Estonia, Denmark, Germany, Hungary, Ireland, Latvia, Lithuania, the Netherlands, Portugal, Turkey, Greece and the UK have participated in Network meetings.</p>
Name of contact person/chair of WG/Network/TF	<p><u>Contact person</u>: Meri Virolainen, Principal Fiscal Policy Auditor, National Audit Office of Finland, email meri.virolainen@vtv.fi</p> <p><u>Chair</u>: Tytti Yli-Viikari, Deputy Auditor-General of Finland, Fiscal Policy Audit & Evaluation, mail tytti.yli-viikari@vtv.fi</p>
Activity Plan for 2015	<p>A Fiscal Policy Audit Network seminar will take place in spring 2015 in order to discuss these themes, prepare a proposal for a parallel audit and continue information-sharing and the dissemination of methodological information. The Portuguese SAI has proposed organising the seminar in Lisbon on 5-6 June 2015.</p> <p>The Network will continue to exchange information and improve methodologies and practices in audit-related material on the overall situation of the public finances and on fiscal policy and budgeting.</p> <p>The main themes and activities of the Network will be:</p> <ul style="list-style-type: none"> -the sustainability of public finances; -the effectiveness of tax policy; -the implementation of European Economic Governance (including the Fiscal Compact) and SAI audits of national implementation; - the development of EPSAS. <p>For further details, see the full version of the Network Report and the Mapping Exercise Report distributed during the 2014 Contact Committee.</p>

Name of WG/Network/TF	Network on Europe 2020 Strategy Audit
Purpose/Mandate	Promoting this issue among SAIs by sharing experience and knowledge concerning the audit of Europe 2020 Strategy-related topics – 2012 CC Resolution.
Status/Outcome/Results in 2014	<ul style="list-style-type: none"> • The 4th Session of the Network on Europe 2020 Strategy Audit was held in Vienna on 6 June 2014, in collaboration with the Network on Fiscal Policy Audit, with a view to obtaining an overview of past, ongoing and planned work by SAIs in this area. The conclusions will be reported by the Chair of the Network to the Contact Committee in October 2014. • A questionnaire was sent to all SAIs on 14 March, and included questions not only directly related to SAIs’ audit work on the Europe 2020 Strategy but also their work on the new economic governance roadmap, connected with the Europe 2020 Strategy, and on how SAIs were tackling the issue of growth-friendly fiscal policy. The main findings of the questionnaire were presented at the Vienna Session.
Links to relevant WG/Network/TF reports/documents	<ul style="list-style-type: none"> • CIRCABC • National Audit of Finland website (www.vtv.fi) • Portuguese Court of Accounts website (to be confirmed)
Activities this year (meetings etc.)	<ul style="list-style-type: none"> • Questionnaire sent to all SAIs on Europe 2020 Strategy Audits. • 4th Session of the Network on Europe 2020 Strategy Audit. • Contact Committee presentation on Network activities and the results of the questionnaire sent to all SAIs.
WG/Network/TF members and observers	Members: The Network’s activities are open to all EU SAIs. 13 SAIs participated in the 4th Session of the Network: Austria, Belgium, Estonia, Finland, Greece, Germany, Latvia, Lithuania, the Netherlands, Portugal, Slovakia, Slovenia, and Sweden, as well as the European Court of Auditors.
Name of contact person/chair of WG/Network/TF	Contact person: Ana Furtado (Director) - anafurtado@tcontas.pt Chair: José Luis Pinto Almeida (Member of the Portuguese Court of Auditors) - (pintoalmeida@tcontas.pt)
Activity Plan for 2015	<ul style="list-style-type: none"> • The Chair of the Europe 2020 Strategy Audit Network proposes continuing the Network’s activities in 2015 in order to strengthen SAI best-practice cooperation on control measures for implementing national guidelines on the Europe 2020 Strategy. In particular, emphasis might be placed on increasing coordination between SAI audits in this field by means of parallel audits or other forms of cooperation such as mapping exercises or comparative surveys. Audit methodology, aims and timetable to be specified no later than 2016. • The 5th Annual Network Seminar will be held in Lisbon in June 2015, in close coordination with the Network on Fiscal Policy Audit.

Name of WG/Network/TF	Task force on the tasks and roles of the external public audit in the light of recent developments in the European Union economic governance
Purpose/Mandate	<p>The Task Force (TF) was established in 2012 to consider and report back on the tasks and roles of SAIs in respect of recent developments in the EU. In addition to addressing substantive matters, the TF was asked to examine the prerequisites for effective fulfilment of these tasks and the requirements for SAI independence, effectiveness and credibility.</p> <p>Since no consensus was reached at the 2013 Contact Committee (CC) meeting on the TF's proposal to establish enhanced administrative support for the CC, the CC decided to reconvene the Task Force with a view to a new proposal being presented at the next CC meeting in October 2014.</p>
Status/Outcome/ Results in 2014	Proposal to establish an early warning mechanism for the CC and the corresponding draft resolution.
Links to relevant WG/Network/TF reports/documents	The above-mentioned documents are available on CIRCABC.
Activities this year (meetings etc.)	<p>The Task Force met in Luxembourg in January 2014 to re-examine the organisational issues related to the proposal presented in 2013. The meeting was attended by representatives of 15 national SAIs and the ECA.</p> <p>The proposal and draft resolution on the establishment of an early warning mechanism for the CC, which resulted from this meeting, were approved at the liaison officers' meeting in Copenhagen (April 2014).</p>
WG/Network/TF members and observers	SAIs of Bulgaria, Denmark, Germany, Estonia, Spain, Croatia, Italy, Latvia, Lithuania, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland, Sweden and the United Kingdom, and the European Court of Auditors.
Name of contact person/chair of WG/Network/TF	<p><u>Contact person</u>: Elisabeth Franco, Head of Unit, Liaison Office and Protocol, European Court of Auditors, liaison.officer@eca.europa.eu</p> <p><u>Chair</u>: Geoffrey Simpson, Liaison Officer, European Court of Auditors, liaison.officer@eca.europa.eu</p>
Activity Plan for 2015	With the adoption of the proposal by the CC, the TF will have completed the assigned task.

Name of WG/Network/TF	Task force on Public Sector Accounting Standards for European Member States (EPSAS)
Purpose/Mandate	In 2013, the Contact Committee decided to set up a Task Force of interested SAIs. The aim was to monitor the process launched by the European Commission to develop European Public Sector Accounting Standards, to take an active role in the working groups of the COM and to report to the CC.
Status/Outcome/ Results in 2014	<p>On 25-26 February 2014, the EPSAS TF of the EU SAI Contact Committee met at the German SAI to discuss the European Commission's initiative to introduce harmonised European Public Sector Accounting Standards (EPSAS) in the EU Member States. The meeting was designed as a forum for sharing experiences. 22 SAIs, the European Court of Auditors and the European Commission (General Directorate Eurostat) were represented.</p> <p>In most of the Member States, an accruals system is already in place (partially only at individual government levels). Delegates presented their current situation and/or position on EPSAS. Discussions revealed that apart from SAIs advocating the initiative, some SAIs doubted that there was a real need for EPSAS. As a result, participants not only highlighted advantages such as better comparability of financial data, enhanced transparency and greater accountability, but also pointed out the costs associated with developing and introducing EPSAS and questioned the supposed benefits. It should be explored whether general principles could be developed to serve as a yardstick for accounting in the Member States. Generally speaking, SAIs could be divided into three groups:</p> <ol style="list-style-type: none"> 1. SAIs supporting the development of EPSAS (in addition to International Public Sector Accounting Standards, or IPSAS); 2. SAIs advocating accruals accounting (based on IFRS, IPSAS or national GAAP) but reluctant to develop another set of standards; 3. SAIs with doubts about replacing the existing cash-based accounting system by accruals accounting. <p>The delegates stressed the importance of this topic for SAIs, especially as it could not be ruled out that the European Commission intended to introduce certification of the public financial statements based on EPSAS by the SAIs. Therefore, it was agreed to monitor further developments and take appropriate action when needed. A draft resolution was available.</p>
Links to relevant WG/Network/TF reports/documents	www.contactcommittee.eu
Activities in 2014 (meetings etc.)	<ul style="list-style-type: none"> ▪ 25-26 February 2014: TF meeting in Bonn to share experiences with delegates from the European Commission (General Directorate Eurostat)

WG/Network/TF members and observers	<u>Members:</u> SAIs of Austria, Belgium, Bulgaria, Croatia, the Czech Republic, Estonia, European Court of Auditors, Finland, France (chair), Germany (chair), Hungary, Italy, Latvia, Lithuania, Malta, the Netherlands, Poland, Portugal, Romania, Slovenia, Spain, Sweden and the UK
Name of contact person/chair of WG/Network/TF	<p><u>Chair:</u> Jean Raphael Alventosa (SAI of France), Christine Rabenschlag (SAI of Germany)</p> <p><u>Contact person:</u></p> <ul style="list-style-type: none"> ▪ Adeline Baldacchino (SAI of France), abaldacchino@ccomptes.fr ▪ Daniel Tibor (SAI of Germany), daniel.tibor@brh.bund.de
Activity Plan for 2015	<p>Subject to a mandate by the Contact Committee, the TF plans to</p> <ul style="list-style-type: none"> ▪ continue to monitor EPSAS developments and efforts made by EU institutions; ▪ liaise with national ministries of finance in this regard; ▪ provide input to the EPSAS Task Forces set up by the Commission on the issues of “Governance” and “Standards”; and ▪ share relevant information.