

REPORT FROM THE SECRETARY GENERAL
ON EUROSAI ACTIVITY 2015-2016

44th MEETING OF THE EUROSAI GOVERNING BOARD
(Luxemburg, Luxemburg, 13-14 June 2016)
Item 3 of the agenda

INTRODUCTION

This Activity Report to the Governing Board (GB) relates to the performance of the Organization during the period 2015-2016, since its 43rd Meeting (Helsinki, Finland, 10 March 2015).

EUROSAI activity has been basically devoted to fulfilling the recommendations received from the IX Congress (in particular, the independent evaluation of the Organisation), to implementing the EUROSAI Strategic Plan (ESP) and preparing the next one; and to strengthening cooperation with other INTOSAI Regional Working Groups (RWG).

IMPLEMENTATION OF THE EUROSAI STRATEGIC PLAN

Goal Teams 1, 2, 3 and 4, chaired respectively by the Supreme Audit Institution (SAI) of Hungary, Germany, Czech Republic and the Netherlands, have continued their work in the implementation of the EUROSAI Strategic Plan 2011-2017. They have decisive duties when implementing their respective updated Operational Plans, in particular Goal Team 4, since it is in charge of monitoring the execution of the Strategic Plan. At the same time, Goal Team 4 has implemented *phase I of the independent evaluation*, whose results will be presented under item 12 of the agenda, together with the proposal on phase II. Goal Team 4 has also led the development of the EUROSAI Strategic Plan 2017-2023, whose proposals will be also discussed tomorrow under item 15 of the agenda. In this regard, Goal Teams did stocktaking exercises to contribute to shape the new ESP.

According to the *Planning, Monitoring and Reporting Requirements (PMRR)*, Goal Teams, Working Groups and Task Forces must annually report to the Governing Board on the progress made since the last Governing Board meeting. The Goal Teams Progress Reports and GT4 Overall Progress Report will be presented under item 7 of the agenda, following which their main results will be discussed (item 8).

The contribution to the development of the Strategic Plan made by the EUROSAI Working Groups and Task Force¹, operating within the framework of Goal Team 3, must also be highlighted. The Chairs of the groups will present their activity reports under item 9 of the agenda, followed by a general discussion on the outcomes (item 10).

Following the path started with the first Young EUROSAI Conference held in Rotterdam in November 2013, the Second Young EUROSAI Conference (YES 2.0) was held in Jerusalem, Israel, from 9 to 12 November 2015. YES 2.0 had SAIs and the Individuals (SAI&I) as its central theme. YES 2.0 granted 74 young auditors (34 women and 40 men, with an average age of 30, from 40 SAIs and organisations) the opportunity to discuss and exchange, problems, ideas, experiences, challenges and solutions on that theme. A great diversity of means and tools (such as workshops, “YES Talks” sessions, and keynote speakers) was employed in order to achieve the best inquiry into the Conference's central theme. As announced during the 43rd Governing Board meeting, a parallel programme (Accompanying Events) was also organized. Senior representatives of the SAI the Netherlands (Presidency of EUROSAI), the SAI of Spain (Secretariat of EUROSAI) and the SAIs of the Czech Republic, Estonia and Finland attended the Accompanying Events. That was an exceptional opportunity for them to absorb the special atmosphere of YES 2.0.

At the end of the YES.2.0 the SAI of Estonia volunteered for hosting the third edition of YES conference in 2017. The organisation of this new edition and its hosting by the SAI of Estonia will be proposed to the Governing Board during this 44th meeting, in line with the EUROSAI Standards procedures (articles 5.1

¹ The current Committee (on good practices on audit quality) will report under GT1 item since the SAI of Hungary chairs both and the Committee had no outstanding activity this year.

and 14.1 state that the decision to organise seminars, meetings of experts and other similar temporary activities shall be adopted by the Governing Board).

Finally, a proposal to set up a Task Force on Municipality Audit by the SAI of Lithuania will also be submitted to the Governing Board, under item 11 of the agenda.

ACTIONS AIMED AT STRENGTHENING EXTERNAL PUBLIC CONTROL THROUGH INDEPENDENT SAIs

Since the Lima Declaration, Independence is a permanent front line subject for SAIs and other organisations. During 2015-2016, EUROSAI has participated in the *“Peer-Review Project on the subject of independence”*.

The Peer-Review Project was launched by the Austrian Court of Audit (ACA), in close cooperation with the Austrian Development Agency. This project is aimed to identifying problems related to the 8 principles of independence as defined in Mexico Declaration and to help the INTOSAI community identify further necessary measures for improving independence. To develop the project, one SAI in each of the seven INTOSAI Regional Working Groups has been reviewed (the SAI of Albania, for EUROSAI). In addition, peer review teams have included a member from a SAI belonging to the corresponding Region (the SAI of Moldova, for EUROSAI). Currently, all peer reviews have been carried out in the seven Regions and individual reports are being written up. The peer review findings will be presented at XXII INCOSAI in Abu Dhabi. A review/evaluation of this project will be carried out by the SAI of Slovakia, as Chair of the CBC Subcommittee for Peer Reviews, the beginning of 2017 being its expected starting date.

COOPERATION WITH INTOSAI, OTHER INTOSAI REGIONAL WORKING GROUPS AND EXTERNAL PARTNERS

EUROSAI is strongly committed to undertaking cooperation with INTOSAI and its Regional Working Groups. In the period 2015-2016, the Presidency and the Secretariat of EUROSAI have maintained a permanent and fluent relation with the current and upcoming Presidency, the Governing Board, the Secretariat General and other bodies of INTOSAI (the INTOSAI Development Initiative - IDI, the INTOSAI-Donors Committee, and the INTOSAI Capacity Building Committee, among others,) mostly regarding the preparation of the next XXII INCOSAI in 2016.

The EUROSAI Secretary General took part in *the 67th Meeting of the INTOSAI Governing Board*, held in Abu Dhabi in 10 - 11 November 2015, where he presented the progress made by EUROSAI within the framework of the INTOSAI Communication Directive. Some of the core issues discussed during that meeting were; the future strategic orientation and governance of INTOSAI, the necessary amendment of the Statutes in line with the adoption of the new Strategic Plan 2017-2022, the future role of the INTOSAI Governing Board, the future of the INTOSAI standard setting and certification process and the preparations for the next INCOSAI.

During this past year, the EUROSAI Secretariat has been strongly involved in the INTOSAI processes of developing the new INTOSAI Strategy Plan 2017-2022, revising the Statutes and gathering feedback from EUROSAI for the two themes of the XXII INCOSAI.

The Secretariat joined the *INTOSAI Task Force for the Strategic Plan*, set up in early 2014, actively contributing with feedback to the different phases of developing the new plan (by teleconference and by writing). The Draft INTOSAI Strategic Plan was recently published on the INTOSAI website and sent to all INTOSAI members for comments by 31 July, before final approval at the XXII INCOSAI.

The Secretariat also joined the *INTOSAI Task Force on the Statutes* established at the 67th meeting of the INTOSAI Governing Board. The main purpose of the

Task Force is to revise the INTOSAI Statutes, responding to the new Strategic Plan as well as to the needs for the positioning of INTOSAI in the current global context. A representative of the Secretariat attended the first meeting of the INTOSAI Task Force on Statutes on 21–22 March, 2016, in Nanjing, China. The Statutes were analysed and discussed, EUROSAI’s feedback focussing on the regulations concerning the regions, and a draft containing various amendments to the Statutes was developed and circulated to all task force members for comments and suggestions. An exposure draft for the new statutes will be distributed to all INTOSAI members in the coming months.

Regarding the **preparation of the XXII INCOSAI themes, “Sustainable Development Goals” and “Professionalization”**, the Secretariat participated in the meeting held on the 9th of November 2015 regarding the preparations for the 2016 INCOSAI. As a result from that meeting, the Secretariat and the Presidency have been coordinating the process of gathering the regional input from EUROSAI, since for this occasion the host of the INCOSAI has organised that process in a different way; instead of the traditional “country papers” there will be “regional papers”. EUROSAI’s regional papers were coordinated by the SAI of Finland and Portugal, who drafted them with the cooperation of the European Court of Audit and the SAIs of Estonia, Finland, Sweden, Turkey, Germany, the Netherlands and Spain. The Governing Board members will discuss these two papers under item number 19 of the agenda.

Closely linked with the EUROSAI Regional papers, the *Workshop on Regional Professionalism* was organized by the EUROSAI Secretariat and the Presidency during last GT1 meeting in Budapest (Hungary), on 11 April 2016. The purpose of the Workshop was to gather feedback for two requests on Regional Professionalism received from INTOSAI; the CBC questions on the Framework for Regional Professionalism and Theme II questions on Regional Professionalism (for XXII INCOSAI).

As for the ***INTOSAI-Donor Cooperation***, the Secretariat is a member of the INTOSAI-Donor Cooperation Steering Committee, representing EUROSAI members’ interests to that Committee. A representative of the Secretariat attended the 8th INTOSAI-Donor Steering Committee meeting in Brasilia, on 6-7 October 2015. Over 50 representatives from INTOSAI and the international

donor community confirmed the Cooperation's strategic direction to enhance support for capacity building of SAIs. They discussed the main findings of the external evaluation report and concluded that it provided valuable input to the further development of the Cooperation, including how to improve key activities (the SAI PMF, the Global Call of Proposals, and the SAI Capacity Development Database) and become more results-oriented. They also agreed on the road map and steps to take to be able to implement these improvements.

The Secretariat, the Task Force on Audit and Ethics (TFA&E) and the EUROSAI Goal Teams have also collaborated with **the INTOSAI Development Initiative (IDI)**.

EUROSAI participated in the *IDI Workshop on Strategic Planning, Performance Measurement and Monitoring*, organised for INTOSAI Regions in Oslo (Norway) on 14-16 September 2015, being represented in the same by the EUROSAI Presidency and the Secretariat. The main objective of the workshop was to present the Strategic Development Framework for regions, a document based on the SAI Strategic Planning Framework.

IDI has supported the TFA&E in the testing and use of the IDI on-line platform for e-learning and video conferencing, which was instrumental for the TFA&E e-seminar on Methods and Tools to Audit Ethics, having the TFA&E and IDI signed a Memorandum of Understanding in this respect. IDI has also supported Goal Team 1 in tasks related to capacity building and the above mentioned on-line platform, and Goal Team 4 in those tasks related to the development of phase I of the self-assessment.

Representatives of the Secretariat and the Chair of Goal Team 1, attended the *INTOSAI CBC Steering Committee annual meeting 2015*, on 8-10 September, in Stockholm (Sweden). 93 participants from all the INTOSAI Regions and key partner organizations (IDI, World Bank) joined the meeting. The main topics of the Annual meeting were:

- Parallel work session on INTOSAI audit certification /IntoSAINT and Cooperative Audits / Peer review,
- Regional Forum for Capacity Development

- INTOSAI strategic planning process
- The evolution of the CBC value proposition
- Regional professionalism
- SAI capacity/relevance in a Post 2015 Development Agenda perspective.

During the *Regional Forum for Capacity Development*, the representative of the SAI of Hungary presented the Database of relevant information on Capacity Building.

Representatives of the Secretariat and the Chair of Goal Team 1 attended the *Workshop on INTOSAI Competency Framework for Auditors*, that was organised on 17-19 June 2015, in Oslo (Norway), by the Task Group on INTOSAI Certification of Auditors. The aim of the workshop was to conceptualise a framework that will inform the design of core competencies which are unique to the professional development of public sector auditors across the globe. The INTOSAI GB mandated the Task Group on INTOSAI Certification of Auditors to develop a core competency framework for public sector auditing that will be piloted within INTOSAI in order to test INTOSAI certification feasibilities.

Regarding **cooperation with other INTOSAI Regional Working Groups**, since the 43rd Governing Board meeting the following activities have taken place:

- The **Eighth OLACEFS-EUROSAI Joint Conference** held in Quito (Ecuador) on 24-26 June 2015. The topics under discussion were “*Coordinated audits*” and “*SAI’s contribution to Good Governance*”, gathering more than 100 representatives from delegations of Europe, Latin America, the Caribbean and its external partners. The two central themes of the Joint Conference were developed through various parallel working sessions which gave a more dynamic and innovative format to the event. They were preceded each day by the interventions of specialists in areas such as education and e-learning, capacity building or Open Government and control, which enabled participants to be better prepared for the subsequent discussion of each topic. The results and lessons to be learned were presented by each group in a Plenary Session, after the working sessions.

- The **Fifth ARABOSAI EUROSAI Joint Conference** was held in Doha (Qatar) on 7-9 December 2015. The main theme of the Conference was *“The role of SAIs in the oversight of government bailout plans”*, being developed through two sub-themes: *“The role of SAIs in monitoring the implementation of bailout plans”* and *“Future perceptions of the role of SAIs in warning against the risk of financial crises”*, gathering 35 delegations from SAIs of both INTOSAI Regional Working Groups. The Doha Statement was approved at the end of the Conference. EUROSAI Secretariat conducted a survey to evaluate the satisfaction of the EUROSAI participants in this Joint Conference. The general perception was positive, although there is room for improvement to make these Conferences more productive.

The Secretariat believes that after more than 15 years of cooperation with other INTOSAI Regions, it is now time to evaluate such cooperation and to reshape it in the most efficient way, giving its format a renewed impetus, in order to make it more dynamic and fruitful. For that purpose, the Secretariat has drafted a proposal based on the results of the surveys conducted in this regard².

The only Joint Conference planned for the time being is the **III EUROSAI-ASOSAI Joint Conference**, to be hosted by the SAI of Ukraine and held in Kiev (Ukraine) in 2017, as agreed by the EUROSAI GB by written procedure (7th September 2015). The ASOSAI Governing Board has agreed to open these joint events to all the members, as EUROSAI Governing Board had already approved in the 43rd GB meeting. The Accounting Chamber of Ukraine has proposed as tentative theme for this Joint EUROSAI ASOSAI Conference "Contribution of Supreme Audit Institutions in overcoming challenges of our time" and the following subthemes: *“1. Humanitarian, Natural and Man-caused Disasters. Capacity to Due Prevention and Response; 2. Prevention of Corruption as Opening of Opportunities for Investment”*.

² The Fifth ARABOSAI EUROSAI Joint Conference survey above mentioned and the self-assessment survey.

The Governing Board will discuss the way forward for this cooperation under item 16 of the agenda, as well as the theme and dates for the III EUROSAL-ASOSAI Joint Conference.

Cooperation with external partners has been mainly carried out with the *European Confederation of Institutes of Internal Auditing (ECIIA)*, putting into practice the Cooperation Agreement renewed at the IX Congress. As part of this agreement a number of planned initiatives have been accomplished during 2015 and 2016. One of them, led by ECIIA members, was to explore the existence and functioning of public sector Audit Committees across the European jurisdictions. Another one, led by EUROSAL members, was to collect and share information on national cooperation agreements between SAs and Internal Auditors in the public sector. Draft papers relating to such initiatives were shared and discussed in the EUROSAL-ECIIA Cooperation Committee meeting held in Madrid, in April 2016. In that meeting it was also discussed the draft terms of reference for the co-organization of a EUROSAL-ECIIA Joint Conference, to be held in Brussels in 2017. Discussion on this cooperation will take place under item 20 of the agenda.

NEW MEMBERS AND MEMBERSHIP CANCELLATIONS IN EUROSAL

Since the last meeting of the Governing Board, no new members have joined or cancelled EUROSAL membership. The membership therefore continues to stand at 50.

25th ANNIVERSARY OF EUROSAL

In 2015 we commemorated the 25th anniversary of EUROSAL's foundation (2 November 1990) in different ways, as approved during the previous Governing Board meeting. The initiatives were the following; the 25th EUROSAL anniversary logo designed by the EUROSAL Secretariat, displayed in the webpage and used along the year in all the official communications from the Secretariat; the commemorative event held on the side-lines of the VIII OLACEFS-EUROSAL Joint Conference, in Quito (Ecuador) on 24-26 June 2015,

which included a commemorative presentation and a photograph exhibition portraying the most significant moments in EUROSAI's history; and the especial section in the last issue of the EUROSAI Magazine (no. 21) devoted to the 25th anniversary of EUROSAI. Such section consisted of the views from the top (from former and the current Presidencies of EUROSAI and other main EUROSAI stakeholders), the EUROSAI timeline (1990-2015), a snapshot of EUROSAI (where the main outcomes, products, results and other relevant data were highlighted), an interview and articles by relevant colleagues with a strong and long relationship with EUROSAI.

ACTIVITY OF THE EUROSAI SECRETARIAT

In compliance with the Secretariat's functions entrusted by article 14 of the Statutes and article 9 of the Standard Procedures of EUROSAI, the Secretariat has carried out its duties to implement the decisions made by both the IX Congress and the Governing Board.

In addition to that, EUROSAI Secretariat has supported the Goal Teams in executing their Operational Plans and has acted as a permanent vehicle of information and communication with and among the EUROSAI members, with INTOSAI, and towards the outside. It has provided EUROSAI members with advice and support for the organisation of different EUROSAI events and issues.

Moreover, the Secretariat has implemented the EUROSAI Budget and provided the Organisation with the necessary administrative support. Further detail is given in the section of this Report devoted to Financial Issues.

As to the **EUROSAI Magazine**, the Secretariat has issued and published on the website the 21th issue of this publication, with the central theme of "EUROSAI contribution to Good Governance and reliable auditing of the public sector by modern SAIs". The Secretariat designed this issue in a more visual and attractive way (including, among other improvements, infographics), included for the first time an interview, and made other changes following some suggestions collected in the answers to the survey of

the Magazine launched by GT4. When informing members on the launching of the magazine, members also received a short guide with some tips on how to make the most of the Pdf and the Viewer, the two available formats to enjoy the Magazine on the website. The improvements made in the last issue of the Magazine and its central section on the 25th anniversary of EUROSAI received positive feedback from members. The Secretariat wishes to thank those SAIs that collaborated in this last issue for their contributions, making this publication possible.

One of the main projects of GT4 is the improvement and promotion of the Magazine. To that end, a survey on the Magazine was conducted to learn about the level of satisfaction of EUROSAI members with the Magazine and to collect suggestions to enhance it. Final results and proposals for improvement will be presented by the Chair GT4 to the Governing Board members for approval, when presenting under item 7 of the agenda.

The EUROSAI Secretariat has the overall responsibility for editing the Magazine. However, the active participation of other member SAIs is considered as a good practice and such model of cooperation is used by other regional INTOSAI groups (e.g. ASOSAI, OLACEFS) and by the INTOSAI itself. The participation of other members could be achieved through a creation of an Editorial Board, whose role could be the following:

- a) Selection of topic for the monographic articles or editions of the Magazine
- b) Defining criteria for articles to be submitted to the Magazine
- c) Evaluation and selection of submitted articles (substance, quality, relevance)
- d) Overall assessment of the Magazine before its publication
- e) Revision of the different language versions of the Magazine
- f) Supporting activities regarding the format of the Magazine, its visual attractiveness or its promotion

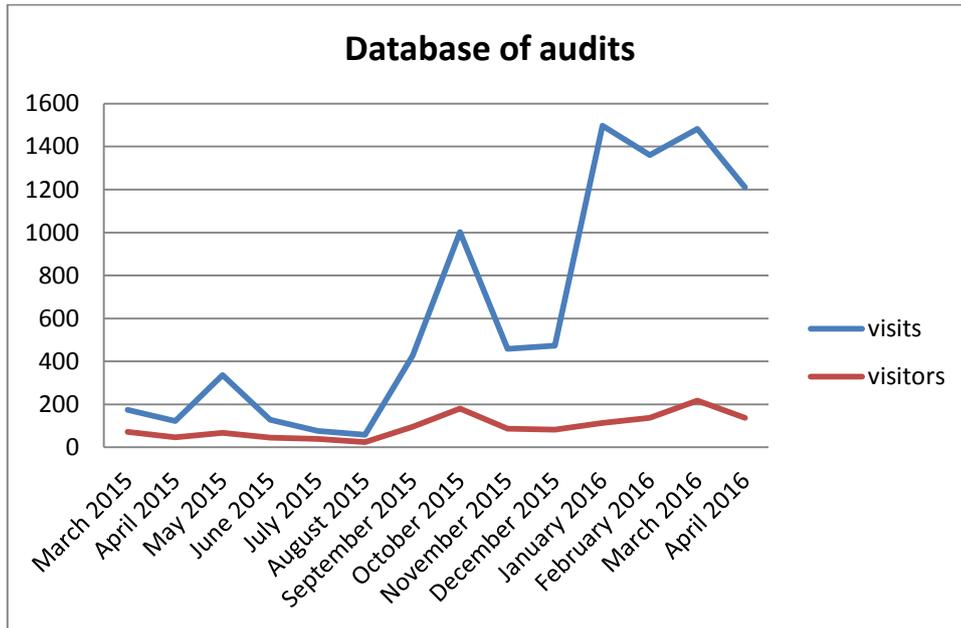
During 2015 the Secretariat made an analysis of similar Magazines' editorial boards and consulted on this issue with other INTOSAI RWG. Based on this analysis, an Editorial Board could be set up for the EUROSAI Magazine,

chaired by the Secretariat³. In the opinion of the Secretariat, the Board would further strengthen the role of the Magazine as one of the main communication tools within organization. Members of the Editorial Board should be selected taking into account those SAIs with specific strong points in the area of communication, graphic design departments and other skills of relevance for the EUROSAI Magazine. Should the Governing Board agree the creation of such a Board, a more detailed study would need to be carried out, in order to prepare a concrete proposal in which the functions, roles and composition of the Editorial Board are clearly outlined. In any case and since the new Strategic Plan 2017-2023 will probably imply some changes in the Organisation's structure, it might be advisable to link the discussion on the setting up of such an Editorial Board with the wider discussions on EUROSAI's structure.

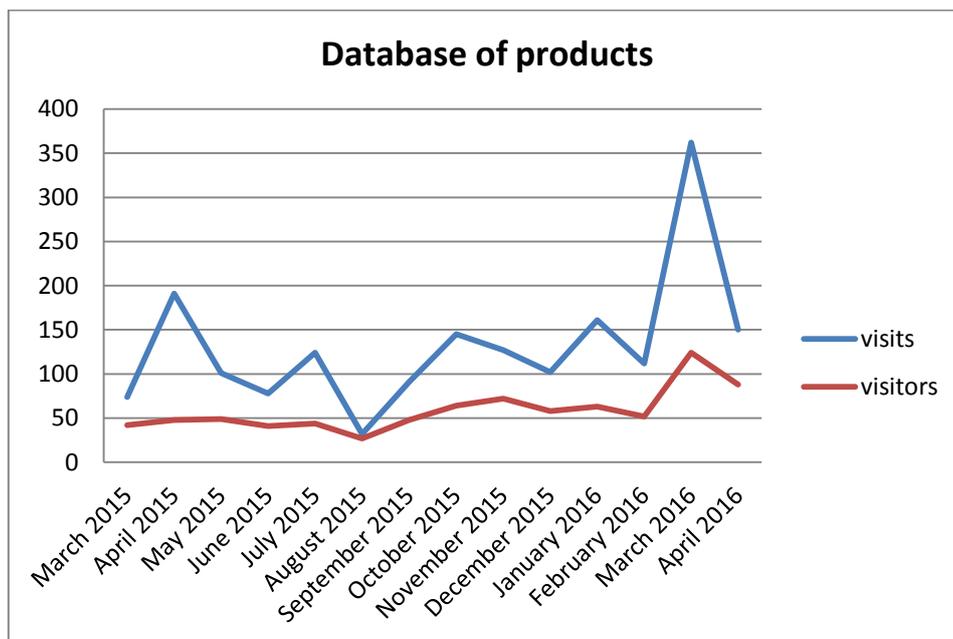
Regarding **EUROSAI website**, another main internal and external tool of communication of EUROSAI, we are delighted to announce that it is getting more and more popular among our members and outside. It has been increasingly visited since its official launch in October 2013. The number of sessions (visits) in daily average has grown from 734, in January 2014 to 1,916 in January 2015, to 2,367 in January this year. April 2016 was also a quite visited month with 2,828 sessions.

Visits to GT3's databases of products and audit reports, officially launched during the last Governing Board meeting on 10 March 2015, have been monthly increased. The current data of the *Database of audit reports* is the following: 26 EUROSAI members registered as users-contributors (19 already contributed) and information on 695 audit reports available. As for the visits and visitors to that Database you may see below how they have been evolved (Spain –Secretariat- and the Czech Republic -Chair of GT3- have been excluded from the analysis, since they visit it very often).

³ This idea of an editorial committee was also suggested by one of the respondents to the survey on the magazine launched by GT4.



The *Database of products* consists currently of 200 available products (or relevant information on how to obtain them). Below you can see the monthly data of number of visits and visitors (Spain and Czech Republic excluded) since the last GB meeting.



The Secretariat has been working closely with the Chair of Goal Team 3 to improve the databases, building on the experience derived from its use, consultation and feedback by members. Also, the implementation of certain changes in the electronic template, which could not be made by the IT staff of the Spanish Court of Audit, was recently contracted, after the Governing Board's approval by written procedure.

EUROSAI FINANCIAL ISSUES

The new budgetary period of the Organisation started in 2015, having the Secretariat implemented the first year of the 2015-2017 EUROSAI Budget.

The Secretariat has drawn up the Financial Report of 2015 in accordance to the EUROSAI Financial Regulations, which will be presented under item 5 of the agenda, together with the report of the auditors (since 2014, the SAIs of Croatia and Israel), whose audit fieldwork took place on 11- 12 April 2016.

The 2015 financial statements show a positive result figure of 58,388.83 euros. This amount is higher than the previous year's, due to the savings in the publishing of the Magazine and also to the non-regular translations expenses incurred in 2014, related to the organization of the IX Congress. As every year, the Secretariat has provided the Organisation with the necessary administrative support. The Spanish Court of Audit's contribution for the financial year 2015 is valued at around 233,000 euros, as stated in the corresponding EUROSAI Financial Report.

According to Rule 40 of the EUROSAI Financial Rules, the EUROSAI budget can subsidise necessary expenses incurred in the organisation of events (such as technical equipment, conference rooms or interpretation), while hospitality expenses (such as meals and social programmes) shall not be covered by the EUROSAI budget. This Governing Board agreed to grant financial support for three events organized in 2015. The approval was agreed by written procedure owing to the fact that the 43th meeting of the Governing Board of EUROSAI took place at the beginning of March, that is, before the deadline to present financial requests (31 March). The SAI of Turkey, Malta and ECA were

granted with 6,000, 5,500, and 2,640 euros, each one in that order. The justifications of the use of these funds have been submitted to the EUROSAI Secretariat by each SAI involved. The beneficiaries SAIs justified the funds received and the SAI of Malta and Turkey reimbursed 2.856,29 and 4,333.45 euros, respectively, following the Secretariat's review of the justifying documentation (expenses such as salaries incurred by the host SAI -derived from overtime of the staff- and commissions charged by the bank of the SAI receiving the grant, were not considered eligible by the Secretariat).

The SAI of Lithuania (3,500 euros), Ukraine (6,000 euros), the Czech Republic (6,121 euros), Portugal (450 euros) and ECA (15,000 euros) have requested financial subsidies from 2016 Budget, chapter 2 (allocations from GT1, GT3 and GT4). The financial requests will be presented in more detail, under item 6 of the agenda, for the discussion and eventual approval of the Governing Board, taking into account the reports issued by the GTs and the Secretariat.

FUTURE CHALLENGES

During the coming year, EUROSAI will be facing different challenges such as drafting the next Strategic Plan 2017-2023 and finalizing the independent evaluation. We also need to address our members' expectations, according to the results of the self-assessment, which are many and quite focused on enhancing knowledge sharing and capacity building, above all, on the audit practical level and improving communication; to set the EUROSAI and its members' role regarding the Sustainable Development Goals; to deal with the impacts for EUROSAI of the INTOSAI new Strategic Plan and renewed Statutes; and to reshape the cooperation between EUROSAI and the other INTOSAI RWG.

Although future-oriented we should not lessen the pursue of some final outcomes not achieved so far in the current Strategic Plan, such as the collaborative platform for videoconference, e-learning and other practical functionalities. The implementation of such a platform should be a key priority if we want EUROSAI to operate efficiently, as our members are demanding.

After 25 years of working together and sharing solutions for our common challenges, we have made significant progress strengthening the role of European SAIs and this has been achieved mainly through the in-kind contributions from our members. As revealed in the external scan, when we look at other similar Organizations we can see that we are not behind in our current practices and governance -on the contrary, we are doing quite well. What we have achieved and learnt over these years is a very valuable asset to have in mind, now that we are in this crucial moment for EUROSAI in which we are designing what is going to guide our Organization in the future. We must treasure the experience and *know-how* accumulated along these 25 years of existence, since they are the strong foundations upon which we can continue building our community of SAIs of the European region.