



TRIBUNAL DE CUENTAS

*Tribunal calificador de las pruebas
selectivas para el ingreso al Cuerpo Técnico
de Auditoría y Control Externo del Tribunal
de Cuentas*

QUINTO EJERCICIO – INGLÉS (V2)

OPOSICIÓN AL CUERPO TÉCNICO DE AUDITORÍA Y CONTROL EXTERNO DEL TRIBUNAL DE CUENTAS (Resolución de la Presidencia del Tribunal de Cuentas de 12 de diciembre de 2016, B.O.E. N° 308 de 22 de diciembre)

Debe traducir el siguiente texto al español.

II. EUROSAL: A LIVING REALITY IN PERMANENT EVOLUTION

The reasons behind the creation of EUROSAL in 1990 (“the common challenges that SAls have to face”) are alive and remain relevant today. The tools that were provided to make the challenges effective (“cooperate and combine their efforts in order to resolve the problems and difficulties that are to be addressed”) also remain valid, together with promoting the exchange of knowledge and experiences, learning from each other “for the good of the States, for the sake of those who govern our countries and, above all, for the good of taxpayers and citizens”.

The founding principles remain valid twentyfive years on owing to the concurrence in EUROSAL of two essential elements that provide consistency and permanence: it is a community of interests shared among its members that coexists with their diversity. The symbiosis of both components provides unity in diversity and makes EUROSAL a comprehensive, plural and creative Organisation, where dialogue, debate and exchange are the best pitch to give and receive, learn and advance.

EUROSAL, born with thirty members, has seen its numbers increase by two-thirds and today has fifty member SAls.

It has also matured substantially as an organisation, developing increasingly complex, specialised and diversified actions. The Strategic Plan 2011-2017, adopted at the VIII EUROSAL Congress (Portugal, 2011), represented a final push in this area. Accordingly, the actions that were being deployed through partial and specific policies to promote training, the exchange of experiences, cooperation and communication, are addressed as part of that Plan in a consistent way and from a global and integrated perspective.

The Strategic Plan awards EUROSAL the mission of encouraging all its members to work together to strengthen public sector auditing in the European Region, thus contributing to the work of INTOSAL. To do so, it must establish frameworks for cooperation and assistance for its members. The Plan defines the Organisation’s strategic goals, the implementation strategies and the key projects and activities for its execution. The Plan also defines outcomes to assess its performance and make the necessary corrections for its proper implementation. In addition, the Organisation creates the structures needed to promote, carry out and monitor the implementation of the Plan. This new approach makes EUROSAL’s work more coherent and consistent and enables internal and external synergies.

The EUROSAL Strategy is based on four pillars: capacity building; professional standards; knowledge sharing; and governance and communication.

Training is an area to which EUROSAI has paid special attention since it was founded. Indeed, it created a Training Committee in 2000, which worked hard until the approval of the Strategic Plan, promoting the provision of training based on cooperation between providers and recipients of experiences and knowledge. When developing its first strategic goal, EUROSAI seeks to identify needs and promote the training to provide a sustainable framework to develop skills, knowledge, structures and working methods that make organisations more effective, increasing existing strengths and addressing the gaps and weaknesses that are identified in order to build strong, independent and multidisciplinary SAIs and make their work more effective and qualified.

As a second strategic objective, EUROSAI establishes the promotion of and support for the implementation of professional standards, especially the INTOSAI International Standards of Supreme Audit Institutions (ISSAIs), where each member SAI needs to seek for a coherent approach with the framework of their national legislation, with EUROSAI's support for their development and for the design of methodologies.

For its part, the strategic goal aimed at knowledge sharing is addressed to promoting cooperation between EUROSAI's members and with INTOSAI and other external partners. EUROSAI's challenge here is being able to establish a dynamic and active cooperation framework, encouraging the exchange of experiences and the development of joint audits and other shared initiatives that respond to the challenges the SAIs face and encouraging mutual understanding of the results of the members' individual work and that carried out by working groups and task forces operating in EUROSAI.

The fourth objective of the EUROSAI Strategic Plan (governance and communication) seeks to align, organise and discipline the Organisation as a whole and the way it operates at the service of the other three strategic goals, ensuring the highest standards of quality in accordance with the principles of good governance and effective communication.