

Work plan for the PSC 2014-2016

PSC Steering Committee

1	Evaluate and improve standard-setting processes in close cooperation with the INTOSAI Task Force on Strategic Planning in order to ensure and develop INTOSAI's standards for public-sector auditing.
2	Carry out maintenance reviews of all General Auditing Guidelines on level 4 of the ISSAI framework to identify the need for revisions to ensure consistency with the new Fundamental Auditing Principles on level 3 and develop them towards a clearer set of auditing standards.
3	Revise/develop ISSAIs and INTOSAI GOVs in accordance with the INTOSAI Due Process
4	Support implementation of the ISSAIs.

Financial Audit Subcommittee (details to be determined by the new chair of FAS)

5	Maintain and review the current set of INTOSAI Financial Audit Guidelines

Performance Audit Subcommittee

6	Review the ISSAI 3000-series on level 4 to ensure alignment with the new level 3 Fundamental Auditing Principles.
7	Further develop existing guidance on performance auditing to support the new ISSAI 300 and ISSAI 3000.
8	Collaborate closely with the KSC, the CBC, and the Program Evaluation Working Group, and engage in the development of IDI 3i products.
9	Test and evaluate the e-community for PAS members.

Compliance Audit Subcommittee

10	Review and revise the ISSAI 4000-series to ensure alignment with the new ISSAI 400.
11	Consider developing guidance on compliance auditing aimed at the SAI court of accounts model.
12	Establish network of regional compliance audit experts

Internal Control Standards Subcommittee

15	Draft revised INTOSAI GOV 9110 on the basis of the results of the survey conducted in 2012
16	Draft revised guidelines on risk management (INTOSAI GOV 9130) on the basis of the results of the survey conducted in 2012.
17	Review INTOSAI GOVs 9100, 9120, 9140 and 9150 and present proposal for possible revision.
18	Actively promote the INTOSAI GOVs on internal control
19	Develop the subcommittee e-platform

Accounting and Reporting Subcommittee

20	Provide IPSASB meeting updates on the PSC website
----	---