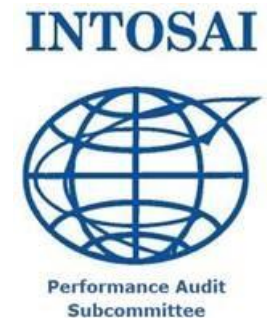


Priorities and the role of the PAS in implementing the ISSAI 3000 series

– PAS and IDI collaboration

Ms Hege Larsen, PAS Secretariat

11th annual meeting of the Performance Audit Subcommittee (PAS)
18-19 April 2018, Budapest, Hungary



Implementation of the ISSAI 3000 series - PAS Work Plan 2017-2019



In the period 2017-2019, the PAS will:

Support the implementation of the new ISSAI 3000 series

- In close cooperation with the INTOSAI Development Initiative (IDI)

Terms of Reference between IDI and PAS





IDI - PAS Cooperation for 3i Programme

The ToR signed in Brasilia 2017



**3i Community
of Practice**

**Product
development and
maintenance**

Quality Assurance

**Blended
Learning
Programme**

**Certification
Pilot**

**Application
Guidance**



Role of PAS members in 3i product development and maintenance:

- **Participate in development and maintenance of 3i PA products**
- **Expert review of 3i PA products at version 0 and exposure stage**
- **Support SAls in using 3i products**





Role of PAS members in SAI Audit Professional's Certification Pilot:

- **Participate in development of syllabus and assessment framework**
- **Participate in quality assurance of PA learning programme**
- **Participate in design, development and review of evaluation for SAP (PA)**





Role of PAS members in Quality Assurance Programme:

- **Part of team that supports SAls in setting up QAPA function.**
- **Participate in QA reviews of cooperative performance audits e.g. Auditing preparedness for implementation of SDGs**





Role of PAS members in cooperative performance audits:

- **Quality assurance of performance audits**
- **Independent Review of QA of performance audits**
- **Participation as resource persons in blended support**





Role of PAS members in Community of Practice:

- **Contribute PA content for 3i community of practice**
- **Manage 3i community for performance audit**





Role of PAS members in SAI Level ISSAI Implementation Support:

- **Participate as resource persons in different phases**



Sustainable Development Goals

INTOSAI Strategic Plan Crosscutting Priority 2, Approach 2:

«Performance audits of key government programmes that contribute to specific aspects of the UN Sustainable Development Goals»

- Requires one PAS member to participate in the project, which will be coordinated by PAS Secretariat. Partner will be IDI and others currently involved in Approach 1.
- Proposal: see Chair`s reflections under agenda item 2B.
- Interested PAS members: please contact PAS Secretariat directly.

ISSAI implementation

Source: IDI Global SAI Stocktaking Report 2017, with annex



GLOBAL SAI STOCKTAKING REPORT 2017

REPORT PREPARED
BY IDI TO REPORT
FINDINGS FROM THE
INTOSAI GLOBAL
SURVEY AND
OTHER DATA



Methodology for assessing ISSAI adoption and implementation

Source: IDI Global SAI Stocktaking Report 2017



- Decision to adopt ISSAIs
- Development of relevant policies and manuals
- Implementation of the relevant ISSAIs (pilots)
- Independent quality assurance system

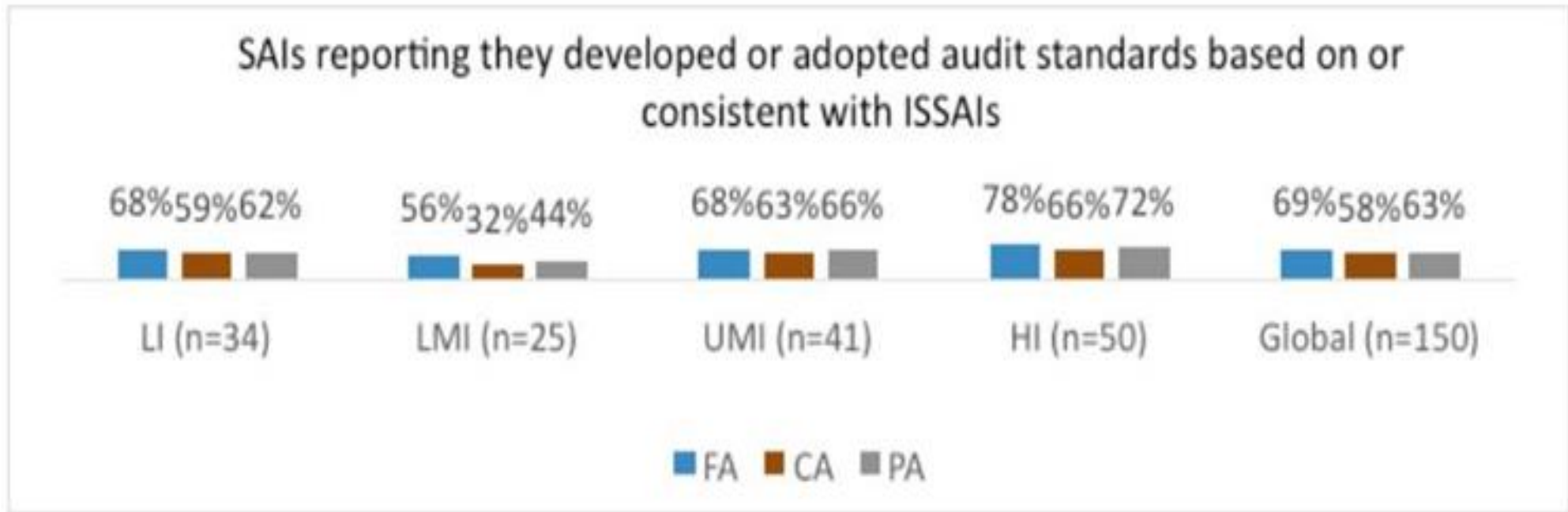
Measuring ISSAI implementation

Source: IDI Global SAI Stocktaking Report 2017

- **Level 2 ISSAIs:** covering independence, transparency and accountability, code of ethics, and quality
 - Quality is separated into quality control (part of the audit) and quality assurance (independent review after the audit that the quality control system functions effectively)
- **Level 3 ISSAIs:** financial audit, performance audit, and compliance audit
- Where feasible, the existence of appropriate policies and manuals and implementation of ISSAIs in practice

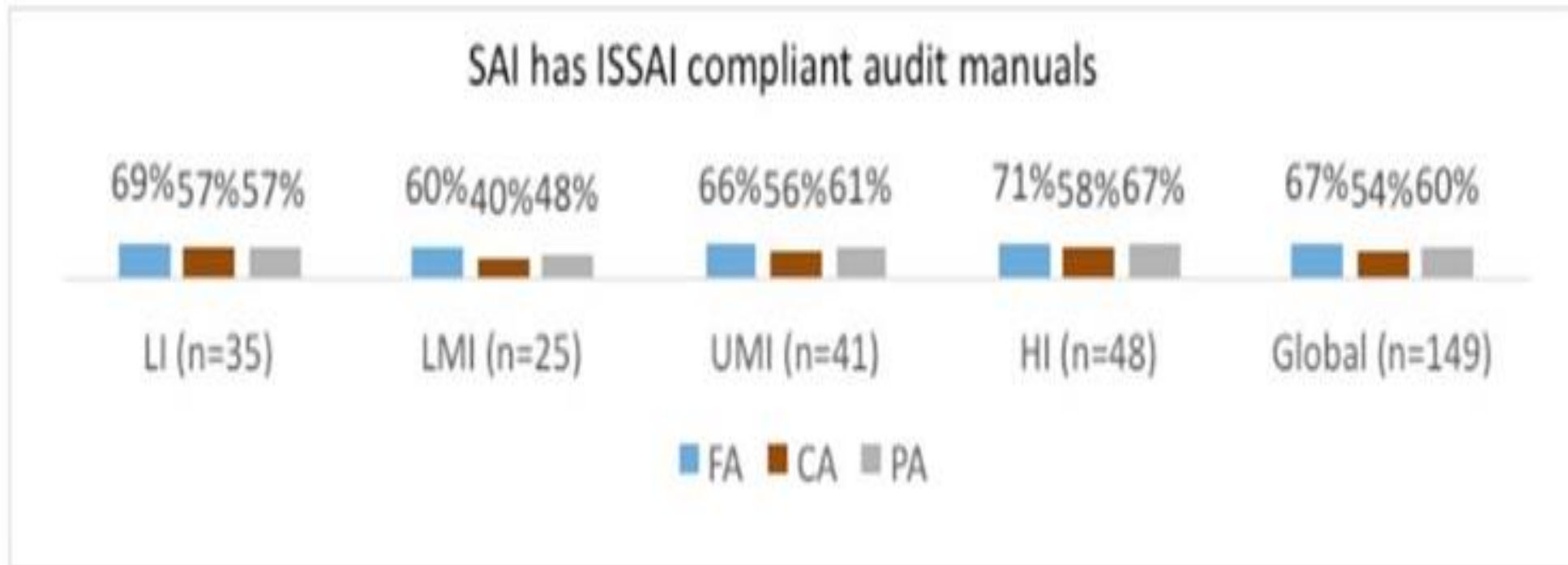
Implementation: audit standards

Source: IDI Global SAI Stocktaking Report 2017, with annex



Implementation: audit manuals

Source: IDI Global SAI Stocktaking Report 2017, with annex

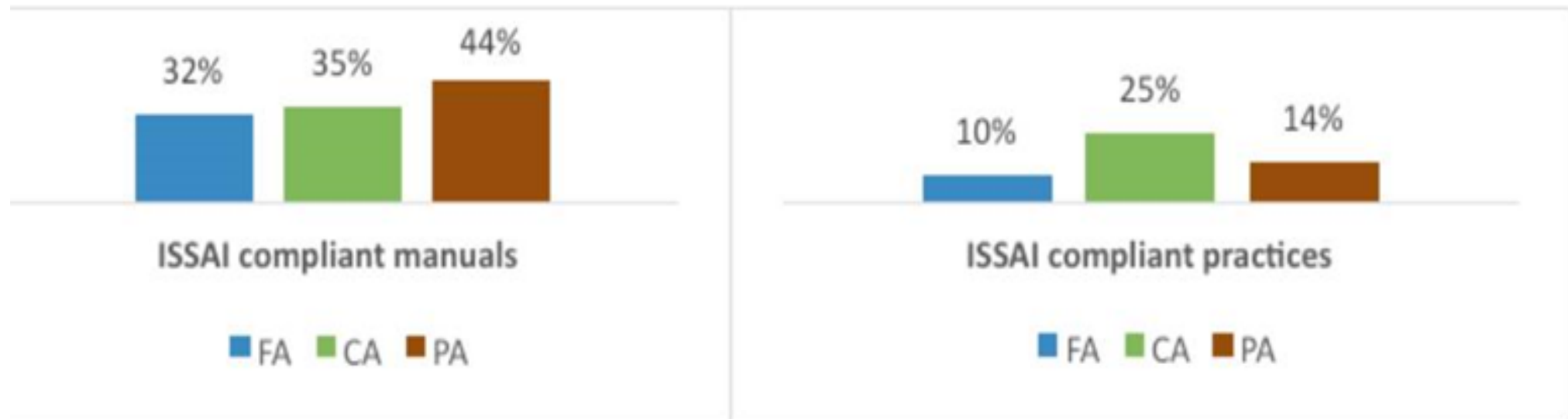


Implementation: Level 3 ISSAIs

Source: IDI Global SAI Stocktaking Report 2017, with annex



IMPLEMENTATION OF THE LEVEL 3 ISSAIS



Source of Data: IDI Analysis of Available SAI PMF Assessments