Work plan for PSC 2011-2013

General (Steering Committee)

1	-	Harmonisation Project: Provide a conceptual basis for public sector auditing and ensure consistency in the ISSAI framework.
2	-	Raising awareness of the ISSAIs and INTOSAI GOVs: Ensure that SAIs and relevant external partners are familiar with the ISSAI framework and the benefits associated with the application of auditing standards that have been developed specifically for public sector auditing.
3	-	Continued development and maintenance of ISSAIs and INTOSAI GOVs: Ensuring that the ISSAIs and NTOSAI GOVs are updated and thereby ensure the integrity and rigour of the ISSAI framework.

Quality Control

4	[ISSAI 40-49]	Develop further guidance on quality control for SAIs

Financial Audit Guidelines Subcommittee (FAS)

5	[ISSAI 1000-2999]	Maintain and further develop high quality guidelines on financial audit
6		Create awareness of the standards and guidelines and contribute expert knowledge on the guidelines relating to implementation efforts
7		Contribute to the consistency of the ISSAI framework
8		Explore the advantages and possibilities of including other standards issued by the IAASB as part of the INTOSAI Financial Audit Guidelines
9		Summarize lessons learnt throughout the process
10		Monitor implementation of the guidelines among INTOSAI members

Performance Audit Guidelines (PAS)

11	[ISSAI 3000-3999]	Establish forums to promote and discuss the Performance Audit Guidelines (PSC website)
12		Continue to develop the PAS website
13		Review of ISSAI 3000

Compliance Audit Guidelines (CAS)

14	[ISSAI 4000-4999]	Possible development of draft ISSAI 4300 – with a court of account angle

Internal Control Standards Subcommittee

15	[INTOSAI GOV 9100-9199]	Work out examples of internal control measures
16		Promote the integration of the INTOSAI GOV internal control and risk management conceptualization into the ISSAIs
17		Integrate the Guidelines and Further Information on Risk Management
18		Prepare a paper on internal control reporting
19		Monitor and analyze the use of the e-platform in terms of utility value and contents

Accounting and Reporting Subcommittee

20	[INTOSAI GOV 9200-9299]	Provide IPSASB meeting updates on the PSC website