



PSC mandate 2011-2013

In light of the results achieved in 2007-2010 the PSC will in 2011-2013:

1. Harmonise the present collection of ISSAIs, and thereby ensure the consistency of the ISSAI Framework.
2. Promote the awareness of the ISSAI Framework and pave the way for implementation of the ISSAIs and INTOSAI GOVs in SAIs.
3. Continue to develop and maintain the ISSAIs and INTOSAI GOVs, observing INTOSAI's principle of dual approach in the process.

The three focus areas are further described below along with the strategic goal(s) for each area.

1. The Harmonisation Project

The existence of a 4 level framework with a comprehensive set of ISSAIs and INTOSAI GOVs in November 2010 allows the PSC to move on to the next challenge: To develop the present collection of ISSAIs that have been developed over a long time span by a range of different Working Groups, Task Forces and Subcommittees, into a truly coherent set of standards. This work will be conducted within the Harmonisation Project.

The purpose of the Harmonisation Project is to provide a conceptual basis for public sector auditing and ensure consistency in the ISSAI framework. Therefore the Harmonisation Project will focus on revising and developing the Fundamental Auditing Principles on level 3 in the ISSAI Framework, which will provide consistency throughout the Framework. The numbering and timing of the different draft ISSAIs will be addressed by the project group and agreed upon by the PSC Steering Committee, and the project will be carried out in accordance with the due process for developing, revising and withdrawing ISSAIs and INTOSAI GOVs.

The Harmonisation Project proposal has been approved by the PSC Steering Committee at its meeting in Copenhagen 5-7 May 2010 and a project group will be established to complete the project by 2013.

Strategic goal: Complete the ISSAI Harmonisation Project in accordance with the project proposal.

2. Raising awareness of the ISSAIs and INTOSAI GOVs

In the next mandate period the PSC will focus on raising awareness of the ISSAIs among the members of INTOSAI and external partners. Broad knowledge of the ISSAI Framework among the members of INTOSAI and external partners is one of the success criteria of the ISSAI Framework along with increased application of the ISSAIs and INTOSAI GOVs by SAIs. The PSC considers awareness raising an effective tool to reach that goal.

The PSC is aiming to 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. The PSC Steering Committee has approved a strategy for awareness raising. An Awareness-Raising Project Team with representatives from CAS, PAS, FAS, the IDI, the Capacity Building Committee and the PSC Secretariat will be established to convert the strategy into detailed action plans. The Project Team will be required to address a diversity of issues, including but not restricted to the following:

- Roles and responsibilities of the stakeholders.
- Identification of target audiences and approach (workshops, conferences, presentations, printed material, e-learning, viral networking, etc.).
- Definition of the unique selling points of the ISSAIs.
- How to utilize the IDI database of local trainers.
- Language as an obstacle to awareness raising (website, etc.).

Strategic goals:

- Raise awareness of the ISSAIs and INTOSAI GOVs among the members of INTOSAI and external partners and ensure a certain level of co-ordination and consistency of approach for communication of awareness-raising information throughout the INTOSAI family.
- Develop performance indicators on awareness raising to monitor the success of the awareness raising activities.

3. Continued development and maintenance of ISSAIs and INTOSAI GOVs

The Strategic Plan of INTOSAI grants the PSC responsibility for INTOSAI's Professional Standards. One of the PSC's key focus areas is to ensure that the ISSAIs and INTOSAI GOVs are updated so that the integrity and rigour of the ISSAI Framework is preserved.

According to the Due Process once a subcommittee has developed a set of ISSAIs or INTOSAI GOVs, it is responsible for maintaining them. Responsibility for maintaining a given interval of ISSAI and INTOSAI GOV numbers means that the subcommittee monitors new developments that may lead to a need for the development of new ISSAIs or changes in existing ISSAIs or INTOSAI GOVs. At fixed intervals, the subcommittee reviews the ISSAIs and INTOSAI GOVs for which it has the maintenance responsibility. The responsible subcommittee decides on an appropriate frequency at which the maintenance review is carried out. The maintenance frequency is communicated on www.issai.org.

In the process of developing and maintaining the ISSAI framework the PSC will continue partnerships with external standard setting bodies in order to facilitate knowledge sharing and co-operation. The PSC will also continue to work to harmonise public sector auditing internationally by recognizing, utilising and building on standards issued by other standard-setting bod-

ies. The PSC will keep on maintaining existing, and develop new guidance in areas where SAIs has special needs.

Strategic goals:

- Keep the ISSAIs and INTOSAI GOVs updated and relevant to the INTOSAI family
- Establish maintenance agreements with the PSC Subcommittees to ensure continuous reviewing and updating of ISSAIs and INTOSAI GOVs when necessary according to the Due Process.