

# PAS Newsletter

GET TO KNOW THE GUARDIANS OF PERFORMANCE AUDIT STANDARDS



Dear members of the Performance Audit Subcommittee and INTOSAI partners,

It is a pleasure to present the first of a planned series of newsletters, to be published regularly by the PAS Secretariat. Our Newsletter will contain information about meetings, projects, ongoing processes in INTOSAI, and information about decisions affecting the subcommittee. In this first Newsletter, I want to share with you some activities and milestones reached during the first year as the new Chair of PAS.

The Office of the Auditor General of Norway took over as PAS Chair in December 2016, succeeding TCU Brazil. Since then, the subcommittee has actively taken part in INTOSAI activities such as meetings and seminars, contributed to discussions and hearings, and given extensive feedback on INTOSAI processes.

Significant shifts following decisions from the 2016 INCOSAI came at the same time as SAI Norway took over as PAS Chair, some of which are affecting ongoing and future activities of the PAS. The most significant change was the introduction of the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP) 2017-2019. It is vital that all PAS members are familiar with the content of the SDP, and have a clear understanding of the purpose behind it. Further, in order to ensure the quality of pronouncements, PAS members must be willing to participate in projects. Depending on the structure of each project group, and the varying weight on performance audit in each project, getting involved may mean representing the PAS in either an active or an advisory role. In relation to the introduction of the SDP and the execution of projects, there are ongoing processes in the INTOSAI regarding standard setting in which we as a subcommittee also play an active role.

As Chair, I am dependent on your continued commitment and support in order to have the necessary legitimacy to act on your behalf. We as a Secretariat are responsible for informing and asking for your advice and support when needed. I therefore welcome your continuous feedback and active involvement. A PAS hearing in 2017, following the proposed establishment of a Technical Support Function to assist the Forum for INTOSAI Professional Pronouncements (FIPP), brought invaluable input from a number of PAS members. These written contributions provided me with a mandate and a clear direction in order to submit a statement to the PSC on behalf of the PAS.

The remainder of this Newsletter will provide readers with contact information and links to relevant documents and reading material. We will briefly touch upon some larger tasks, particularly in relation to the INTOSAI Strategic Plan and the aforementioned SDP for the IFPP. In addition, you can read about the upcoming 11<sup>th</sup> annual PAS meeting in Budapest, Hungary 18-19 April.

Yours sincerely,  
Mr Jan Roar Beckstrøm, PAS Chair

Photo (top of page): PAS members and observers gathered on the roof of Oslo's Opera House for the official group photo at the 10<sup>th</sup> annual PAS meeting in Oslo, Norway, 26-27 April 2017.

## Objective

The objective of the PAS is to promote the INTOSAI implementation guidelines for Performance Audit, and develop and disseminate other guidance that may be needed by the INTOSAI community.

## Members

Norway (Chair), Australia, Austria, Brazil, Canada, Denmark, European Court of Auditors (ECA), France, Georgia, Germany, Guyana, Hungary, India, Iran, Kiribati, the Netherlands, Peru, Romania, Russia, Saudi Arabia, Slovenia, South Africa, Sweden, Tunisia, the United Kingdom, the United States of America

## Contact information

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# INTOSAI



**Performance Audit  
Subcommittee**

## PAS WORK PLAN 2017-2019

1. Support the implementation of the ISSAI 3000 series, in close cooperation with the INTOSAI Development Initiative (IDI)
2. Work with the PSC/FIPP on realizing the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements
3. Work with INTOSAI Chair towards realizing Crosscutting priority 2 in the INTOSAI Strategic Plan
4. Be an arena for sharing good practice

26-27 April 2017, PAS members approved the PAS work plan 2017-2017 at the 10<sup>th</sup> annual meeting of the Performance Audit Subcommittee.

## What is it all about? : The Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements

As previously mentioned in this Newsletter, the introduction of the SDP for the IFPP 2017-2019 presented the PAS with a significant number of projects and tasks. On the one side, projects are challenging in a professional sense, but on the other, the fulfillment of the SDP will also call for significant resources and commitment from subcommittees and working groups over the course of several years. The SDP should be viewed in light of our commitment to contribute to implementation of the ISSAI 3000 series.

We recommend that you study the SDP carefully in preparation for the PAS meeting, see: [SDP-original](#) and [SDP-addition-revised-version](#)

### PAS activities linked to the PSC:

The PAS Chair/Secretariat participated in the PSC Steering Committee Meeting in Brasília, Brazil, 8-9 June 2017. In the photo, the PAS Chair is signing the revised Terms of Reference between the IDI, PSC, CAS, PAS, FAAS and ICS on behalf of the Performance Audit Subcommittee. For the meeting agenda, minutes, participant list and other information, please use the link to the right. The next PSC SC meeting will be in the European Court of Auditors (ECA), Luxembourg 30-31 May 2018.

The PSC initiated an important discussion about the future of the INTOSAI as a professional standard setter at the 70<sup>th</sup> INTOSAI Governing Board meeting 6-7 November 2017 in Graz, Austria. See the PSC's records from the meeting in the link on the bottom right.



### Links:

PSC Steering Committee meeting 2017:  
[PSC-SC-meeting-2017](#)

70<sup>th</sup> INTOSAI Governing Board meeting:  
[psc-reporting-governing-board-meeting-2017](#)

## PAS involvement in the Strategic Plan of INTOSAI

### DEVELOPING A PRACTICE FOR AUDITING SUSTAINABLE DEVELOPMENT GOALS

Crosscutting priority 2 of the Strategic Plan of INTOSAI 2017-2022 is about contributing to the follow-up and review of the United Nation Sustainable Development Goals (SDGs) within the context of each nation's specific sustainable development efforts and SAIs' individual mandates. The PAS is responsible for approach 2 under this goal, which is described broadly in the following way: "undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs".

The PAS Chair will present a project proposal in the upcoming PAS meeting. Data collection should start no later than spring 2018. The PAS Secretariat will administer the project, but PAS members are more than welcome to get involved at any stage. It is to be expected that the project will require considerable resources. Collaborating with the INTOSAI Development Initiative (IDI) is vital for this project.

Use the links (right) to read more about the INTOSAI SDG projects.

Link to the Strategic Plan of INTOSAI:

[INTOSAI-Strategic-Plan-2017-2022](#)

Shortcut, Crosscutting Priority 2:

[Strategic-Plan-INTOSAI-Crosscutting-Priority2](#)

About SDGs:

[What are SDGs?](#)

INTOSAI Development Initiative (IDI) website:

<http://www.idi.no/en/>

## 11<sup>th</sup> annual PAS meeting, Budapest, Hungary 2018

The upcoming PAS meeting will be hosted by the State Audit Office of Hungary and take place in Budapest 18-19 April 2018. The objective of this year's meeting will first and foremost be to follow up work plan efforts and other decisions from the 2017 meeting. This means a continued focus on fulfilling PAS' responsibilities in relation to the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP) 2017-2019 and the PAS project related to the United Nations Sustainable Development Goals, as described in the INTOSAI Strategic Plan.

In addition, the agenda will include a discussion about PAS and IDI collaboration on implementation of the ISSAI 3000 series. The IDI will also be a central partner for the PAS in the project on auditing SDGs.

The fourth goal - making the PAS an arena for sharing good practice in performance audit - will naturally also be part of the agenda. On this item, we hope to bring a couple of new and engaging topics to the table.

The final agenda and other important information will be published on the PAS website a couple of weeks before the meeting. In addition, all registered participants will receive relevant information via email from the hosting SAI and the PAS Secretariat. The meeting minutes from last year's PAS meeting is available on the [PAS-website](#)

The meeting venue for the 11<sup>th</sup> annual PAS meeting is the Headquarters of the State Audit Office of Hungary:

[Homepage-SAO-Hungary](#)

**See you in beautiful Budapest in April.**