



**Riksrevisjonen**

Office of the Auditor General of Norway

# **PAS Contribution: Implementation of strategic objectives and crosscutting priorities**

Jan Roar Beckstrom, PAS Chair

# Initial Considerations

- PAS is an INTOSAI committee and should as such contribute in realising INTOSAI's Strategic Plan (ISP)
- Goal 1: Professional Standards
- Crosscutting Priority 2:
  - «Contributing to the follow-up and review of the Sustainable Development Goals (SDGs) within the context of each nation's specific sustainable development efforts and SAIs' individual mandates.»

# The PAS Workplan for 2017-2019

- **Support the implementation of the new ISSAI 3000 series.**
- **Work with the PSC/FIPP on realizing the “Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2017–2019”.**
- **Work with the INTOSAI Chair on realizing “Crosscutting Priority 2” in the INTOSAI Strategic plan.**
- **Be an arena for sharing good practice in performance audit.**

# Considerations – Strategic Objectives Goal 1

**Table 2: Strategic Objectives for Goal 1**

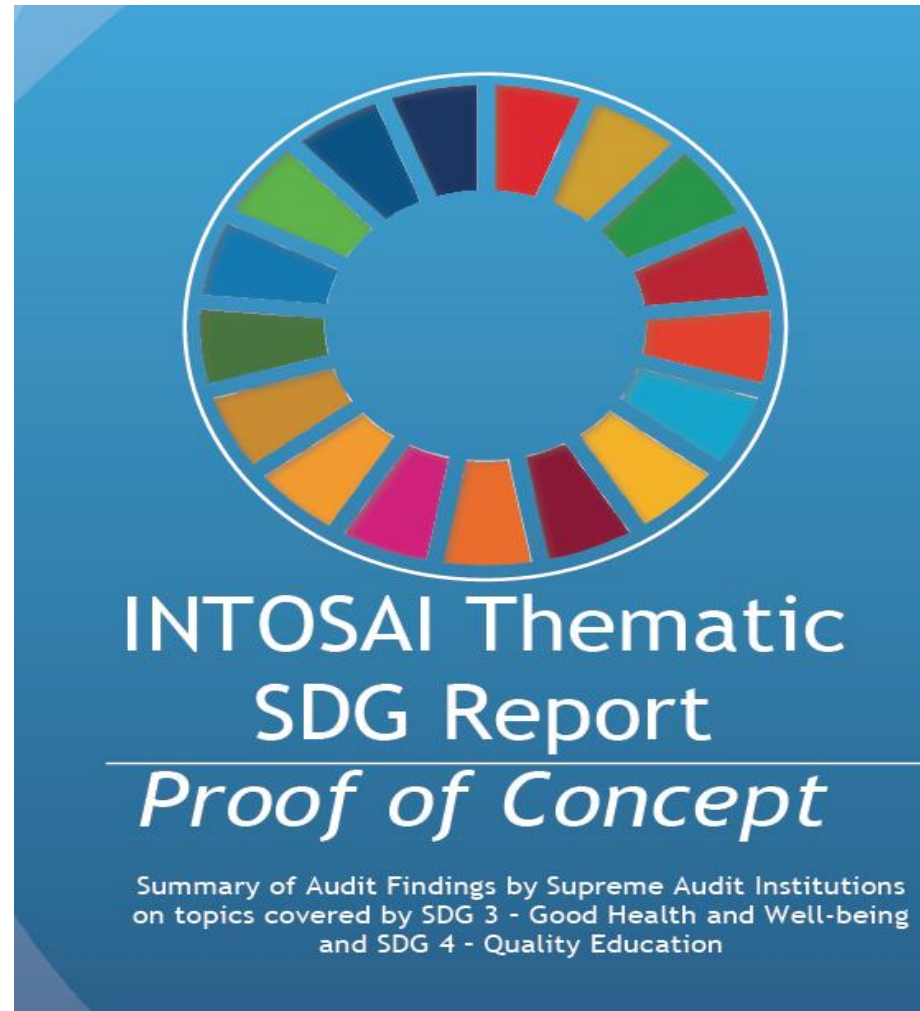
1.1	Provide a strong organizational framework to support INTOSAI's standard setting including a permanent standard-setting board (the FIPP), a technical-support function, and an independent advisory function.
1.2	Ensure that the ISSAIs are sufficiently clear, relevant and appropriate to make them the preferred solution for INTOSAI's members. The ISSAIs should be widely recognized by all stakeholders as the authoritative framework for public sector auditing.
1.3	Promote the ISSAIs as a source for the development of auditor education and certification programs, as well as education and training standards.
1.4	Work toward and ensure the continued development and maintenance of the INTOSAI Framework of Professional Pronouncements.
1.5	Monitor the implementation and adoption of standards and feed any problems or issues back into the standard-setting process to ensure the standards are as useful and relevant as possible.

## Considerations – Crosscutting priority 2

CROSSCUTTING PRIORITY 2.  
CONTRIBUTING TO THE  
FOLLOW-UP AND REVIEW  
OF THE SDGs WITHIN THE  
CONTEXT OF EACH NATION'S  
SPECIFIC SUSTAINABLE  
DEVELOPMENT EFFORTS AND  
SAIs' INDIVIDUAL MANDATES

- Important that all efforts are coordinated
- Work closely with the IDI
- Must be very focused efforts due to limited resources
- For example, we question the added value of global surveys based on an «Audit Findings Framework»

# PoC – audit Findings Framework



# A few other matters

- On goal 2 & 3: Capacity Development & Knowledge Sharing
  - The PAS secretariat will be able to support the IDI with some resources
  - PAS as an arena for sharing good practice
- Crosscutting Priority 4: Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks.