

Meeting minutes, 10th annual PAS meeting 26–27 April 2017 - Oslo, Norway

Day 1 - Wednesday 26 April 2017

The 10th annual PAS meeting in Oslo, Norway, hosted by the Office of the Auditor General of Norway - the new Chair of PAS.

Mr Per-Kristian Foss, Auditor General of Norway, opens the meeting with a warm welcome to all participants and expresses his wishes for a successful meeting.

The new Chair, Mr Jan Roar Beckstrøm, welcomes all participants, and states a special welcome to the committee's newest member, SAI Germany (Bundesrechnungshof).

Mr Beckstrøm introduces the agenda for the meeting. The main goal of the meeting is to reach an agreement on the priorities of the PAS and set the work plan for the period 2017-2019. The head of the PAS Secretariat, Ms Hege Larsen, informs regarding practical issues.

Agenda item 1-D Round: challenges and/or innovation in performance audit

After a short round where all participants introduce themselves (introductions, agenda item 1C), all SAIs, in alphabetical order, gave a brief presentation from their respective SAIs on challenges and/or innovation in performance audit (some of the presentations were delivered in PowerPoint, please see: pas-agenda-item-1D-presentations.pdf).

SAI Austria gave a presentation on the SAI's working group on data analytics (R), changes in training and organizational changes.

SAI Brazil are going through the SAI PMF process, has translated the ISSAIs into Portuguese, and informed about how the TCU utilizes video courses and quizzes in day-to-day training on implementation of the standards.

SAI Canada: see ppt.

SAI Denmark have produced a report on management of resources in the educational sector. The report received critical remarks from external evaluators. The Danish SAI is interested to know if other SAIs have similar experiences.

European Court of Auditors: see ppt.

SAI France: see ppt.

The SAI Georgia addressed their SAI's work in time management during the main studies.

SAI Germany: see ppt.

SAI Hungary addressed some experiences and challenges, for example concerning the lack of goals in public sector for effective management, and the need for guidance in public sector.

SAI India gave an example of experiences drawn from a performance audit using big data to investigate the national rural health mission. Some of the main challenges during the audit was the reluctance of the department to share data, as well as and finding out how to process the data once it had been collected.

SAI Netherlands: see ppt.

SAI Norway: see ppt.

SAI Peru: see ppt.

SAI Romania addressed the performance audit role in Romania and the implementation of performance audit standards.

SAI Russia informed about the SAI's standards and conduct regarding performance audit and challenges related to selecting and developing audit criteria.

SAI Saudi Arabia addressed the challenges in conducting an audit where subject knowledge or technical expertise is vital, and a need for guidance on such audits.

SAI Sweden described a shift towards using advanced quantitative methods and more impact studies, data analysis and cost benefit analysis to measure effect. There are many advantages but also challenges, for instance when it comes to making recommendations based on such analyses.

NAO (SAI UK): see ppt.

GAO (US): see ppt.

Coffee break

To follow up the presentations from before the break, Mr Beckstrøm invites the committee to comment on how the PAS can be a knowledge-sharing arena and how this can be reflected in - and between - the annual meetings. The committee is invited to give input on a specific issue discussed in the previous session: data analytics and data-driven auditing, which obviously is an issue of great significance for many member SAIs.

Decision: The committee agrees that the previous session (presentations on challenges or innovation in performance auditing) was a good example of a type of knowledge sharing exercise that can identify common challenges and need for additional or updated standards/guidance. This agenda item could therefore be incorporated in future meetings in some form, but with more room for questions and comments to each SAI's examples as part of the exercise.

The PAS Secretariat will explore web-based platforms and develop an arena for knowledge sharing within the group in and between meetings. One or two of the PAS members will be asked to get involved in finding a platform that we can use for practice sharing, communication and innovation. The Secretariat starts working on possible solutions and checks with the PSC to figure out what options are available, given that the PSC administers the PAS webpage.

Photo session and lunch break

Agenda item 1-F Presentation by the INTOSAI Development Initiative (IDI). “Implementation of standards and the role of the PAS” by Ms Maria Lucia Lima, IDI.

See ppt: copy-IDI presentation_PAS meeting.pdf

Decision: the PAS agrees that supporting implementation of the ISSAI 3000 series is an important task, and it should therefore be included as one of the items in the PAS work plan for 2017-2019. Such implementation support is best provided by supporting the IDI with resources in various projects. The committee decides that the Chair/Secretariat will channel PAS support to the IDI. This means that the Chair/Secretariat will assess tasks and approach PAS members directly with requests for support as appropriate. Further, the committee agrees to review the implementation rate regarding ISSAI 3000. That is, how many SAIs do actually follow the ISSAI 3000? The PAS/Secretariat will discuss further with the IDI concerning how to perform this task. The Chair/Secretariat will present a report on the results of this review before the next PAS meeting, including recommendations for potential future tasks.

Mr Beckstrøm thanks the members for a productive discussion and closes day 1 of the meeting.

Day 2 - Thursday 27 April 2017

Agenda item 2-A Venue next meeting

Venue for the 11th PAS meeting in 2018 is yet to be decided. Once a host has been confirmed, the Chair will inform all members about the venue for 2018.

Agenda item 2-B Introduction by PSC representative on possible tasks for subcommittees. By Mr Geoffrey Simpson, European Court of Auditors/PSC Vice-chair.

See ppt.: Presentation_PAS_April 2017_GeoffreySimpson.pdf

Decision: The committee agrees that contributing to realizing the goals set up in the PSC Strategic Development Plan (SDP) for the IFPP is an important part of the PAS work plan for the 2017-2019 period. It is crucial that the PAS and other subcommittees/working groups are involved in developing the next SDP. The Chair/Secretariat will communicate this to the PSC in due course.

Agenda item 2-C Introduction by Chair on possible INTOSAI tasks for PAS, by Mr Jan Roar Beckstrøm

See ppt.: JR-PAS and INTOSAI Strategic Plan.pdf

Mr Khalid Hamid from the United Arab Emirates/INTOSAI Chair has contacted the PAS regarding contributions to projects on The UN Sustainable Development Goals (SDGs). SDGs is a central component in the INTOSAI Strategic Plan for 2017-2019.

As it is unclear what the INTOSAI request will entail for the PAS, the committee will await further information from the INTOSAI Chair regarding projects related to the SDGs. PAS and IDI cooperation on SDG projects is key. SAI Brazil comment: the TCU/SAI Brazil has been involved in projects on SDGs and can be consulted further on this issue.

Decision: it is important that the PAS continuously stays updated on the future work of the INTOSAI related to the SDGs. The Chair initiates a dialogue with IDI and INTOSAI regarding possible contributions by the PAS. All PAS members report to the Chair/Secretariat regarding work on SDGs in their respective SAIs and governments before next year's meeting.

The Chair/Secretariat will ask the PSC to coordinate efforts on SDGs with the INTOSAI Chair, as there is also one project related to the UN SDGs in the SDP for the IFPP (project 3.1).

Other business - minor issues to be addressed:

1. Five papers on good practice guidance: relevant information in these papers has been included in and implemented as part of the ISSAI 3000-3200. **Decision:** since the content has been implemented through ISSAI 3000-3200, and consequently will not be kept updated, the papers are to be formally withdrawn. They will however be saved in a backlog PAS library.
2. Regarding paper from PSC on "Reflections on a technical support function for INTOSAI's standard-setting activities": **Decision:** The PAS Chair distributes the paper to all PAS members with a call for comments, and then sends a summary of opinions and comments to the PSC by the set deadline. The Chair will e-mail the PSC paper to all PAS members Friday 28 April with a request to give input to the summary within a week. **(Relevant documents titled: *pas-response-tsf.pdf* and *20170424 Considerations on a technical support function (003).docx*).**
3. Some minor changes should be made in the ISSAI 3000-series, as the versions endorsed by INCOSAI is not entirely the same as PAS agreed on at the ninth PAS-meeting in Peru. **Decision:** The PAS decides that these modifications, with reference to the Due Process procedures, should be a matter of editorial changes. The Chair will contact the PSC and discuss this matter. However, should the changes be considered to not merely be editorial, the PAS will need to consider the further process.

Coffee break

Agenda item 2-D Discussion - PSC/FIPP and INTOSAI projects - PAS priorities

The committee discusses the Strategic Development Plan (SDP) for the IFPP, table 3 *Tentative projects on guidance to support the use of the ISSAIs* (priority 2 projects) and table 4 *Tentative projects to strengthen INTOSAI's Professional Pronouncements beyond 2019* (priority 3 projects).

The discussion concerning the SDP for the IFPP has been summed up in two letters responding to the PSC's requests for comments regarding, respectively, the revision of the current SDP and assigning PAS members to projects where the PAS has been mentioned for the potential working groups. Please see documents titled: *pas-project-groups-implementation-SDP-2017-2019.pdf*, *pas-suggested-amendments-sdp.pdf* and the corresponding requests from PSC/FIPP.

Decision: The progress of projects in the current and future SDP for the IFPP will no doubt be a central part of the implementation efforts of the PAS. The subcommittee should therefore be consulted during the process of developing the next SDP for the IFPP. Contributing to implementation of INTOSAI standards/guidance through working with projects in the SDP, as well as contributing to reaching the goals set in the INTOSAI Strategic Plan, will both be included in the PAS work plan 2017-2019.

The Chair thanks all participants for a constructive discussion that has clarified the direction of the PAS.

Lunch break

Agenda item 2-E PAS Work Plan presentation

The group discusses future work processes. The Chair will approach members after the meeting regarding concrete work plan measures, such as Work Plan goal 4 - *being an arena for sharing good practice and innovation in performance audit*.

In order to fulfil the goals of the PAS work plan, the PAS Chair and Secretariat will maintain a close dialogue with the PSC, FIPP, INTOSAI Chair and the IDI.

Decision: the PAS approves the draft work plan as included in the agenda papers.

Agenda item 2-F Closing remarks

The PAS Chair thanks all participants for constructive contributions and discussions that led to the agreement on the PAS Work Plan 2017-2019.