



**Riksrevisjonen**

# **PAS Activities Update**

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12th annual meeting of the Performance Audit Subcommittee  
Johannesburg 9-10 April 2019

# Content

- ☐ Member updates
- ☐ PAS Work Plan 2017-2019
- ☐ 2018 PAS meeting
- ☐ SDP for the IFPP 2017-2019
- ☐ Other INTOSAI meetings
- ☐ Communication: initiatives and status
- ☐ ISSAI updates

# Content cont...

- ☐ PAS Terms of Reference (ToR), revised 2018
- ☐ INTOSAI/PAS Hearings
- ☐ Auditing Sustainable Development Goals
- ☐ IDI/PAS collaboration on implementation of the 3000 series
- ☐ Other activities and collaboration
- ☐ Summing up

# Member updates

- ☐ New member: State Audit Bureau of Qatar
- ☐ New observer: Office of the Comptroller and Auditor General of Ireland

Membership update process:

- ☐ Seeking confirmation from less active PAS members about their membership status
- ☐ How do we define active membership in the future?

# PAS Work Plan 2017-2019

- ☐ Support implementation of the ISSAI 3000 series, in close cooperation with IDI
- ☐ Work towards realising the SDP for the IFPP
- ☐ Contribute to the follow-up and review of the UN Sustainable Development Goals, crosscutting priority 2 of the INTOSAI Strategic Plan goal 2:
  - undertaking performance audits that examine the economy, efficiency, and effectiveness of key government programs that contribute to specific aspects of the SDGs
- ☐ Be an arena for sharing good practices in performance audit

# 2018 PAS meeting: Budapest, Hungary



# 2018 PAS meeting, main agenda items

- ❑ The relationship between evaluation and performance audit
  - including an introduction by chair of Working Group on Evaluation of Public Policies and Programs (WGEPPP)
- ❑ SDP for the IFPP
  - current SDP, process towards developing the next SDP
- ❑ Initiatives in data science
  - presentations by SAs Brazil, the Netherlands, UK NAO
- ❑ Auditing Sustainable Development Goals (SDGs)
- ❑ Collaboration between PAS and IDI on ISSAI implementation

# 2018 PAS meeting – priorities

2018-2019 priorities		Responsible	Comment/status
1	Follow-up SDP 2017-2019, including existing engagements	Dedicated project members, PAS Chair/Secretariat	Continuous follow-up. In reality, no set deadline for these projects
2	Continue working with IDI to secure the quality of implementation material	Dedicated members, PAS Chair/Secretariat	Ongoing. More involvement planned for 2019. Wish list: detailed “action-plan” for PAS/IDI collaboration
3	Work with the PSC to get a better strategic basis for the next SDP (2020-2025)	PAS Chair/Secretariat	Top priority, continuous follow-up. SDP for the IFPP to be approved at PSC Steering Committee meeting June 2019 and INCOSAI September 2019
4	Participate in the IDI project on SDG lessons learned/audit results	SAI Netherlands	To be reviewed by SAI Netherlands in May/June, to be finalised summer 2019
5	Set up a project group to collect and analyse existing information about implementation of PA standards		Inconclusive discussion. No start-up initiatives



# Other decisions from 2018 meeting

- ☐ Continued collaboration with WGEPPP
- ☐ Teamwork.com
- ☐ SDP for the IFPP: PAS resources to projects
- ☐ Continued focus on data science / knowledge sharing

# Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements

- ☐ In accordance with last year's decisions, PAS involvement in developing the next SDP has been, and still is, a top priority
- ☐ Time- and resource consuming: both involvement in the existing plan and being involved in the development of the next
- ☐ We return to this topic in dedicated sessions later today and first thing tomorrow morning

# Other INTOSAI meetings 2018

- ☐ PSC Steering Committee Meeting, European Court of Auditors (ECA)
- ☐ WGEPPP workshop, Cour des comptes, France
- ☐ Working Level Meeting of INTOSAI-regions Coordination Platform, IDI
- ☐ SAI Leadership and Stakeholder Meeting – Contributions of SAIs to the 2030 Agenda and the SDGs. IDI/UNDESA
- ☐ Internal Control Standards Subcommittee meeting, SAI Poland
- ☐ 71st INTOSAI Governing Board meeting, SAI Russia

# Communication: initiatives and status

- ☐ Teamwork.com
- ☐ PAS website: some challenges
  - Alternatives?
- ☐ PAS Newsletters will continue (2-3 publications per year)
- ☐ Other suggestions?

# ISSAI updates

- ❑ ISSAI 3100 translated to Spanish by the European Court of Auditors' Spanish Language team
  - Published on [www.issai.org](http://www.issai.org)
- ❑ INTOSAI's process on ISSAI interpretation and translation
- ❑ Migration of framework
  - Re-numbering and re-labelling process
  - Then: translation to all official languages
  - Formatting migrated documents
  - New framework to be launched at 2019 INCOSAI

# ISSAI updates cont.: the 3000 series

During migration into the new framework, there will be no changes to ISSAI 3000 except some formatting. However:

- ❑ ISSAI 3100 Guidelines for Performance Audit:
  - To be moved to the GUID 3900 series
- ❑ ISSAI 3200 Guidelines for the Performance Audit process
  - To be moved to the GUID 3900 series

# PAS Terms of Reference (ToR)

- ☐ Revised in 2018
- ☐ Approved by INTOSAI Governing Board  
November 2018
- ☐ Next revision: no later than 2024
- ☐ Most significant changes:
  - elaborated on active involvement (but could we have taken this further?)
  - details around meetings (hosting, expenses)
  - procedures (working language, appointment of new members, reporting, voting and communication)

# INTOSAI/PAS hearings

- ☐ Legitimacy that comes from having your support and hearing your valuable insights and experiences
- ☐ Valuable information from members
- ☐ Professional discussions and dealing with methodological issues



# Hearings cont.; selected hearings 2018/19

- ❑ Consultation for the development of the next SDP for the IFPP (2020-2025) – in multiple stages:
  - approval of process May 2018
  - July-October: open consultation including all PAS members, PAS feedback submitted 3 October 2018
  - February 2019: PAS feedback to FIPP's initial assessment of incoming project ideas. See meeting compendium p. 10-18

# Hearings, cont.

- ❑ Internal PAS hearing: draft Terms of Reference
  - Planned hearing for January 2020: draft PAS Work Plan 2020-2022
- ❑ SDGs hearing February 2019:
  - Valuable feedback for our collaboration with the IDI on SDGs – 13 member SAls responded to this hearing
- ❑ Interpretation and translation of ISSAIs hearing
- ❑ Technical Support Function (TSF)

# Auditing Sustainable Development Goals

- ❑ Partnering with IDI and INTOSAI Chair
  - expert group participation – INTOSAI Chair UAE
  - auditing implementation of SDGs – IDI
- ❑ INTOSAI Strategic Plan, crosscutting priority 2:  
contribute to the follow-up and review of the UN SDGs
  - Second goal: undertaking performance audits that examine the economy, efficiency and effectiveness of key government programs that contribute to specific aspects of the SDGs
- ❑ Apart from this, our main concern is to monitor developments on auditing SDGs, because PA is the more frequently used audit type
- ❑ PAS involvement in IDI publication on auditing preparedness

# SDGs, cont.: publication on experiences from auditing preparedness

❑ SAI Netherlands: reviewer of draft May/June 2019

❑ Title of publication: *Are Nations Prepared for Implementation of Agenda 2030? Supreme Audit Institutions' insights and recommendations*

❑ This publication aims to:

- Share results of the performance audits of preparedness for implementation of SDGs for the benefit of SAIs, INTOSAI bodies and multiple stakeholders
- Share experiences, lessons learned, and future plans related to auditing SDGs;
- Raise the profile of SAIs amongst national and international stakeholders by showcasing the work done by SAIs in auditing SDGs and facilitate greater impact of the audits of preparedness.

# IDI and implementation efforts

- ❑ IDI SDGs Audit Model (ISAM)
- ❑ Professional Education for SAI Auditors (PESA)
- ❑ Performance audit implementation handbook
  - PAS involvement
- ❑ SDGs: “Are Nations Prepared for Implementation of Agenda 2030? SAIs’ insights and recommendations” publication 2019
- ❑ Action plan or detailed plan for PAS/IDI collaboration
  - Including project timelines, responsibilities, deliveries, meetings, etc.

# Other activities and priorities

- ☐ SDGs expert group with INTOSAI Chair United Arab Emirates
- ☐ WGEPPP: GOV 9400 and the relationship between performance audit and evaluation
- ☐ Active collaboration with the other PSC subcommittees
- ☐ Collaboration with other stakeholders

# Summing up

- ☐ Massive workload, many processes, a number of projects and collaborations
- ☐ Hearings: we rely on continued input from PAS members upon request – we need your support and your knowledge!
- ☐ Rely on your ideas for the next Work Plan, but also your resources
- ☐ Priority: figure out effective communication channels. Transparency issue as well as a practical issue

**Thank you for your attention**

**Questions or comments?**