PAS Activities Update

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PAS Secretariat

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 SAIs Brazil, the Netherlands, UK NAO
- Auditing Sustainable Development Goals (SDGs)
- Collaboration between PAS and IDI on ISSAI implementation
## 2018 PAS meeting – priorities

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