

Overview, PAS participation in SDP for the IFPP projects:

Priority 2: Tentative projects on guidance to support the use of the ISSAIs

Priority 3: Strengthening INTOSAI Professional Pronouncements beyond 2019

Proj. No	Project name (preliminary)	PAS participation	PAS representation	Status, contact information	- Member`s notes/questions - Decisions
2.1	Provide guidance on financial auditing.	N.A.	-----	-----	-----
2.2	Provide guidance on compliance auditing.	N.A.	-----	-----	-----
2.3	Using ISSAIs in accordance with the SAI's mandate and carrying out combined audits (To be determined - GUIDs).	Yes	Lars Florin, SAI Sweden	Project group: led by Compliance Audit Subcommittee (CAS) representative. Status: Project proposal approved by FIPP. PAS: Lars.Florin@riksrevisionen.se	
2.4	Consolidated and improved guidance on SAI organizational issues MERGED WITH 3.5.	Initially, some interest in the project was expressed at the PAS meeting 2017: has relevance for assessing merged project, now 3.5.	N.A. No member assigned to project 3.5.	Status: The project has been merged with project 3.5. (Thus, included as a priority 3 project). Conclusion: the PAS follows up the merged project to assess PAS involvement.	
2.5	Consolidated and improved guidance on understanding internal control in an audit (Subject specific guidance (GUID 5000-5999)).	Yes	No member assigned	Project group: led by the Internal Control Subcommittee (ICS). Status: not active. Disagreement between project leader and FIPP representative regarding the approach.	

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				PAS position: should be merged with 2.6.	
2.6	Consolidated and improved guidance on reliance on the work of internal auditors (Subject specific guidance. GUID5000-5999).	Yes	Adrian Gogolan External Public Auditor, Romanian Court Of Accounts	Project group: led by ICS (Pawel Banas, SAI Poland). Status: project proposal reviewed by FIPP, referred back for initial assessment. PAS: adrian.gogolan@rcc.ro	
2.7	Consolidating and aligning guidance for audits of Privatization with ISSAI 100 (Subject specific audits. GUID 5000-5999).	Possible co-opt members from PAS	No member assigned	Status: No contact information, no new information (April 2018). FIPP: encourages completion of initial assessment with the aim of developing a proposal for a GUID with a focused scope, clarifying which ISSAIs/types of audit the GUID should support.	
2.8	Consolidating and aligning guidance on IT audit with ISSAI 100 (Subject specific audits. GUID 5000-5999).	Possible co-opt members from PAS	No member assigned	Status: No contact information (April 2018). FIPP (March 2018): outline of GUID has been presented, timelines for project documentation have been requested, project liaison will receive more information.	
2.9	Consolidating and aligning audit of public debt with ISSAI 100 (Subject specific audits. GUID 5000-5999).	Yes. PAS agreed to a quality assurance function, maintained by the PAS Chair.	Quality assurance function: Mr Jan Roar Beckstrøm, PAS Chair Jan-Roar.Beckstrom@riksrevisjonen.no	Project group: led by Ms Villa DJ. Bernaldo, SAI Philippines: vdjbernaldo@coa.gov.ph Ms Debolina Thakur, SAI India: thakurd@cag.gov.in PAS: Mr Jan Roar Beckstrom Jan-Roar.Beckstrom@riksrevisjonen.no Status: active group, project is on track.	
2.10	Consolidating and aligning audit of disaster related aid with ISSAI 100 (Subject specific audits. GUID 5000-5999).	? Possible quality assurance role.	The PAS welcomes more information, no member assigned	Status: No contact information, no new information (April 2018). FIPP (March 2018): encourage the completion of an initial assessment with the aim of developing a project proposal for a (focused) GUID and to clarify which	

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				ISSAIs/types of audits the GUID will support.	
2.11 NEW	Public Procurement Audit (Consolidating and aligning existing guidance on the audit of public procurement) (GUID).	Yes (WGPPA, CAS, PAS and FAAS + possibly liaise with 2.7 to avoid overlaps).	No member assigned	New project 2017 (revised SDP). Status: project proposal approved by FIPP March 2018. Project liaison officer communicates with project group that in view of tight timelines there is a risk of missing the planned deadlines. PAS position?	
2.12 NEW	International Pronouncement on jurisdictional activities of SAIs (GUID).	N.A. No PAS involvement	-----	-----	-----
3.1	Global INTOSAI messages on SDGs in the context of the INTOSAI framework of professional pronouncements and possible needs for guidance (Product/outcome to be determined).	Yes Q: How does this project relate to SDG projects initiated by the INTOSAI Chair (INTOSAI Strategic Plan, Crosscutting priority 2)?	No member assigned	Status: No contact information, project not started. PAS question to PSC/INTOSAI: How does the project link to the work of the INTOSAI Chair on SDGs?	
3.2	Global INTOSAI messages about audit arrangements and independent standard setting in the context of the INTOSAI framework of professional pronouncements	N.A.	-----	-----	-----
3.3	Competency pronouncements. The project is intended to address the need for professional pronouncements for auditor competence, as identified in the newly revised IFPP (COMPs).	Yes	John Sweeney, European Court of Auditors (also Task Force member)	Project group: led by Task Force on INTOSAI Auditor Professionalisation (TFIAP) Status: Position paper to FIPP by 2019/2020? Should be a proposal on how to develop a principles-based professional competency pronouncement. PAS: John.Sweeney@eca.europa.eu	

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3.4	Providing a clear set of INTOSAI Core Principles (INTOSAI P).	Yes	No member assigned	Status: No information about project (April 2018).	
3.5	Consolidate and refining the organizational requirements for SAIs (SAI organisational requirements ISSAI 130-199 / SAI organisational guidance GUID 1900-1999).	Yes (ISSAI 3100).	No member assigned	Status: merged with project 2.4 (revised SDP) - priority 3 project. No information about project leader or project status (April 2018).	
3.6	Crosscutting issues in ISSAI 3000 and 4000 – requirements for direct reporting engagements and guidance on related technical issues (GUID/ISSAI).	Yes	No member assigned	Status: no information about project or project leader (April 2018). PAS position: ? Should the PAS take an interest in leading this project?	
3.7	Auditing of implementation of state budgets and consolidated state accounts (GUID/ISSAI).	Yes	No member assigned	Status: no information about project leader or status (April 2018).	
3.8	Obtaining an understanding of Economy, Efficiency and Effectiveness of an entity and applying relevant methods in the context of a performance audit (GUID/ISSAI).	Yes	No member assigned	Status: no information about project leader or project status (April 2018). PAS position: ? Should the PAS take an interest in leading this project?	
3.9	Obtaining an understanding of laws and regulations and other authorities regulating public entities in the context of a compliance audit (GUID/ISSAI).	Mentioned in project group	No member assigned	Status: no information about project leader or project status (April 2018).	
3.10 NEW	Audit of Key National Indicators - Expressed need for guidance to undertake mandate of SAIs to audit and give assurance on performance indicators (GUID).	PAS mentioned +WGKNI, CAS and FAAS + Expert Group lead by SAI UAE on SDGs.	No member assigned - no request from project group.	New project 2017 (revised SDP). Project group: no information received, no request to PAS. Status: project proposal approved by FIPP (March 2018). PAS position ?	