

PAS Newsletter, 2nd Edition



Dear members of the Performance Audit Subcommittee and INTOSAI partners,

It is my pleasure to publish the second PAS Newsletter, providing you with an update on the activities of the subcommittee throughout 2018. In this newsletter, you can read about the 11th annual PAS meeting in Budapest, Hungary, other meetings and events, and the Secretariat's involvement in INTOSAI processes. Following the main conclusion in this year's PAS meeting, the Secretariat has been actively involved in the development of the next Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP), and will continue to be so until its finalization in 2019.

One of the main concerns raised by PAS is related to the inclusion of subject matter specific guidance in the current IFPP. Our position is that such guidance can have real value, but that it is misplaced in the IFPP. There are a number of reasons for this. For example, the PAS Chair believes that subject matter specific guidance can, and perhaps should, take other forms than formal pronouncements. Which subject matters that are covered by guidance, is also, to a large degree, arbitrary. The INTOSAI Development Initiative (IDI) should continue to be the main executor of knowledge sharing and capacity building efforts on the ground, with the support from PSC subcommittees as standard setters. This view is in line with the PAS work plan and our focus on supporting the implementation of the ISSAIs, and in the near future we will continue to work towards such developments. More on the SDP later in this newsletter.

You can also read about the 12th annual PAS meeting, which will take place in Johannesburg, South Africa, 9-10 April 2019. An invitation will go out to PAS members and observers within the next few weeks.

Last but not least, I would like to thank members, observers and other INTOSAI partners for a productive collaboration in 2018.

Yours sincerely,
Mr Jan Roar Beckstrom, PAS Chair

Photo (top of page): PAS members and observers gathered for the official group photo at the 11th annual PAS meeting in Budapest 18-19 April 2018. The meeting took place in the Headquarters of the State Audit Office of Hungary.

PAS Work Plan 2017-2019:

- 1: Support implementation of the ISSAI 3000 series, in close cooperation with the INTOSAI Development Initiative.
- 2: Work towards realizing the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements.
- 3: Contribute to the follow-up and review of the UN Sustainable Development Goals, crosscutting priority 2 of the INTOSAI Strategic Plan.
- 4: Be an arena for sharing good practices in performance audit.

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Member updates:

New member:

This year, we have welcomed the State Audit Bureau of Qatar as a new member of the PAS.

New observer:

From July 2018 and for a three-year period, the Office of the Comptroller and Auditor General of Ireland will be observer to the PAS.



11th ANNUAL PAS MEETING 2018:

The 11th annual meeting of the Performance Audit Subcommittee took place in Budapest, Hungary, 18-19 April 2018. Eighteen member SAs, two observers and two additional speakers participated in the meeting.

We would like to express our gratitude towards the State Audit Office of Hungary for hosting the event. The successful meeting was due to the Hungarian colleagues' excellent work in planning and carrying out the meeting. In addition, an outstanding social programme including a river cruise on the Danube contributed to welcoming guests to this beautiful, historical city.

For all information about the 2018 meeting, please use the following link:

[PAS meeting 2018](#)

Photo (above): PAS members in intense discussions on the first day of the 2018 meeting.

The meeting agenda included the following main items:

- The relationship between evaluation and performance audit. Introduction by chair of INTOSAI Working Group on Evaluation of Public Policies and Programs (WGEPPP).
- The Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (current plan, process towards developing the next plan).
- Initiatives in data science.
- Auditing Sustainable Development Goals.
- Collaboration between the PAS and the INTOSAI Development Initiative (IDI) on ISSAI implementation.

Decisions:

- ✓ WGEPPP and PAS: closer dialogue, improve consistency between ISSAI 3000 series and INTOSAI GOV 9400.
- ✓ SDP for the IFPP: continued PAS support for integration into the new framework, making the process towards the development of the next SDP a top priority.
- ✓ Data science: need for more innovative practices, and sharing best practices and lessons learnt.
- ✓ SDGs: the PAS will take part in producing a cobranded document on lessons learned and audit findings from cooperative audits facilitated by the IDI.
- ✓ Continued support to the IDI on ISSAI implementation.

The next Strategic Development Plan for the INTOSAI Framework for Professional Pronouncements (SDP for the IFPP 2020-2025)

In the 2018 PAS meeting, there was agreement among our members that the process towards developing the next SDP should be the Chair's top priority. Our members have expressed strong opinions about processes leading up to the current SDP (2017-2019), the content of the new framework, and the need for real improvement for the next SDP. The PAS has taken active part in discussions within the community, especially on the question of what standard setting in INTOSAI entails, and what it means to be a professional standard setter. These discussions can be painful, but are necessary, and the timing is right because of the ongoing development of the second SDP.

The SDP for the IFPP 2020-2025 should be finalized between June and September 2019 - see timeline here:

[Process for developing the next SDP for the IFPP](#)

A recent consultation process included a hearing among PAS members, and the Secretariat submitted PAS' suggestions to the SDP before the deadline 5 October 2018.

If you have any questions about the SDP, please contact Secretariat.



Photo: PAS Chair, Mr Jan Roar Beckstrom of the Office of the Auditor General of Norway, leading discussions about the next SDP at the 11th annual PAS meeting in Budapest, April 2018.

PAS Secretariat meeting calendar 2018

Besides the annual PAS meeting, the Chair and/or Secretariat participated in the following meetings in 2018:

30-31 May: 15th PSC Steering Committee meeting, hosted by the European Court of Auditors (vice chair PSC and PAS member) in Luxembourg.

12-13 June: Working Group on Evaluation of Public Policies and Programs (WGEPPP) workshop. Cour des comptes, Paris, France.

25-27 June: Working Level Meeting of INTOSAI-Regions Coordination Platform. Hosted by IDI in Oslo, Norway.

19-20 July: SAI Leadership and Stakeholder Meeting: Contributions of SAIs to the 2030 Agenda and the Sustainable Development Goals. United Nations Headquarters, New York, US.

27-28 September: Meeting of the Subcommittee of Internal Control Standards (ICS). Supreme Audit Office, Warsaw, Poland.

15-16 November 2018: 71st meeting of the INTOSAI Governing Board, Moscow, Russian Federation.

INTOSAI



**Performance Audit
Subcommittee**

Upcoming event: the 12th annual meeting of the Performance Audit Subcommittee

The 2019 PAS meeting will be taking place in Johannesburg, South Africa, the city that also hosted INCOSAI in 2010.

Johannesburg or Joburg for short - and also known as the “City of a Gold” owing to its history as gold mining centre of Africa - is the second largest city in Africa with a population of just under 5 million. Joburg offers visitors many diverse experiences, including key historical places such as the Apartheid Museum and the Nelson Mandela House in Soweto; Gold Reef City (where you can discover how miners worked, lived and were entertained in the early 1900’s and take an underground mine tour); various flea markets and much more (see gauteng.net). Within a few hours from Joburg is the Pilanesberg Game Reserve where you are pretty much guaranteed to see most if not all of the “big five”.

The PAS meeting will take place at the Montecasino complex, the premier entertainment destination in Joburg, 9-10 April 2019. We are looking forward to meeting you all there.

An official invitation goes out to PAS members and observers in January 2019.

Other PAS updates:

SDP for the IFPP 2017-2019 project 3.8:

The initial assessment of project 3.8 needs to be finalized by 15 February 2019. Based on the project group’s review of existing INTOSAI guidance and additional input from PAS members, the PAS will reach a conclusion as to whether or not there is a need for more INTOSAI guidance concerning obtaining an understanding of the economy, efficiency, and effectiveness of an entity and applying relevant methods in the context of a performance audit. PAS members recently received an email request for input via a brief survey. The deadline for providing input is 11 January 2019.

If you have any questions, please contact PAS Secretariat or the project team: Ms Cathy Berrick (project leader, US GAO), Ms Elise Eriksen (OAG Norway), and Mr Kevish Lachman and Mr Corrie Pretorius (A-G South Africa).

PAS Terms of Reference:

Following a hearing among members prior to the 2018 PAS meeting, the Terms of Reference (ToR) for the PAS was updated and, subsequently, approved by the PSC and INTOSAI Governing Board in the autumn. You can read all about it here: [ToR PAS 2018](#)

ISSAI 3100 Spanish version:

ISSAI 3100 is currently being translated to Spanish by the European Court of Auditor’s Spanish Language Team and will be available in a few months.