

PAS Newsletter, 3rd Edition



The Auditor-General of South Africa hosted the 12th annual meeting of the INTOSAI Performance Audit Subcommittee 9-10 April 2019. In this Newsletter, you can read more about the meeting, other PAS activities and the subcommittee's involvement in ongoing INTOSAI processes. You can also read about the planning of the next PAS meeting in 2020.

One of the main topics at the April meeting was taking stock of our progress so far when it comes to fulfilling the intentions of the PAS Work Plan 2017-2019, but also to look ahead as we start planning for the next three-year term. A session dedicated to discussing future activities of the PAS gave the chair valuable input for the planning phase. More on this later in this Newsletter.

The agenda covered updates on INTOSAI processes and PAS activities, the development of the next PAS work plan for 2020-2022 and the current and the next Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP). It also included knowledge sharing on data science, and we learnt about the recently developed Competency Framework for public sector audit professionals at SAIS, developed by the Capacity Building Committee and their Task Force on INTOSAI Auditor Professionalisation (TFIAP). There was also a follow-up of the discussion on auditing the Sustainable Development Goals.

For the agenda and all other material from the meeting, including presentations, go to the PAS website: <http://www.psc-intosai.org/subcommittees/>

If you have any questions, contact PAS Secretariat.

PAS Work Plan 2020-2022

In a dedicated session during the Johannesburg meeting, the Chair prepared the ground for developing the next PAS work plan by taking down PAS members' input from a group exercise. A draft plan will be shared with members in early January 2020. Based on additional comments and input, a final work plan should be ready for approval at the 2020 PAS meeting.

The next SDP for the IFPP

One of the main messages from PAS to the INTOSAI standard setting community is to learn from experiences with the current SDP, and prioritize the most fundamental review processes for the next SDP. The draft SDP for the IFPP 2020-2022 was not approved at the PSC Steering committee in early June, and a later version should be approved through written procedure by the steering committee before INCOSAI 2019.

The value of members' active involvement

After nearly three years as chair of PAS, we would like to take this opportunity to thank our members for contributing to hearings and discussions on professional matters, for providing resources to projects, and for contributing by sharing ideas both in and outside of meetings. Without active involvement of members, the PAS would not be able to maintain its many responsibilities.



CULTURAL EVENT: VISITING SOWETO

The day after the PAS meeting in Johannesburg, the Auditor-General of South Africa invited PAS members to a cultural tour of Soweto. The professional guide, born and raised in Soweto himself, took us to the FNB stadium, some iconic township properties, the Walter Sisulu square, the Hector Peterson Memorial and museum, and lastly, the Mandela museum.

The social events are very valuable and much appreciated by members and chair. It is especially during social events members have the chance to build networks and share their knowledge. We would like to thank our hosts, the Auditor-General of South Africa, for their generosity and for making PAS members and observers feel so welcome in Johannesburg.

MAIN CONCLUSIONS FROM THE 12TH ANNUAL PAS MEETING:

- The PAS chair and secretariat will continue to work with the PSC chair to promote the views and priorities of the PAS in matters related to the work of other INTOSAI bodies, and especially on all matters related to performance auditing. The secretariat will keep members informed about developments related to ongoing INTOSAI processes, and engage members as deemed necessary.
- The PAS secretariat will continue to communicate PAS matters to the committee's members as deemed necessary, and through suitable communication channels.
- The chair will take into account input from PAS members when drafting the next PAS work plan for 2020-2022. A draft plan will be shared with members prior to the 2020 PAS meeting, where the work plan should be approved.
- PAS will continue to contribute to realise the SDP for the IFPP 2017-2019, based on the current type and level of involvement.
- PAS will work closely with the IDI to produce the updated version of the Performance Audit Handbook.
- PAS involvement in the development of the next SDP for the IFPP continues until the finalization of the document. The SDP should be approved at the INCOSAI in September 2019.
- The PAS will work together with the CBC to develop further the INTOSAI competency framework on the performance audit side, and support the IDI in developing their competency programmes.
- The PAS will support the IDI in their efforts related to developing the IDI Sustainable Development Goals Audit Model (ISAM). If a project on SDGs were to be included in the next SDP, the PAS should participate in the scoping phase and consider further participation based on the direction of the project proposal.

News from the PAS Chair

In his closing remarks at the Johannesburg meeting, Mr Jan Roar Beckstrom informed the committee that he has decided to step down as PAS chair.

The director of the Support and Development Department, Mr Sverre Lunde, ensured members that the Office of the Auditor General of Norway remains committed to the PAS, and the current PAS Secretariat alongside the appointment of a highly qualified new chair will ensure the continuation the committee's work in times ahead.

The PAS Chair, Mr Jan Roar Beckstrom, gives his introductory speech at the pre-meeting welcome reception organised by the Auditor-General of South Africa on Monday 8 April 2019:



ISSAI Performance Audit Handbook meeting, Oslo 18-20 June 2019

PAS INVOLVEMENT IN THE HANDBOOK REVISION PROCESS

A team of resource persons from PAS is working with the IDI to update the ISSAI Performance Audit Handbook. The United Kingdom National Audit Office (UK NAO) and the US Government Accountability Office (US GAO) contribute with significant resources in the drafting phase. The core team had a first meeting with the IDI in Oslo, Norway, 18-20 June 2019.

The IDI PA Handbook is a so-called Global Public Good and is related to the ISSAI Implementation Initiative (3i) programme. To read more about the event and IDI's 3i programme, follow this link:

<http://www.idi.no/en/issai-performance-audit-handbook>

PAS members will receive information and regular updates about the handbook revision process and the 2020 PAS meeting will have a session dedicated to this project.



The core team responsible for the PAS' contribution to the PA handbook consists of Ms Cathleen Berrick, Ms Alissa Czyz (both US GAO), Mr Andy Fisher (UK NAO) and Ms Hege Larsen, PAS Secretariat.

From IDI: Ms Maria Lima (project manager), Ms Archana Shirsat and Ms Jade Quarrell.

2020 PAS meeting

SAO Georgia will host thirteenth annual PAS meeting

On the final day of the PAS meeting in Johannesburg, the PAS Chair was pleased to announce that the State Audit Office (SAO) of Georgia will host the 13th annual PAS meeting in Tbilisi in 2020. SAO Georgia's PAS member Mr Giorgi Kapanadze gave a presentation on the history and current affairs of the State Audit Office, a brief introduction to the country's history and culture, as well as a preview of its magnificent landscape and architecture. We are looking forward to planning the event together with SAO Georgia, and to welcoming our members to the next meeting in Tbilisi.

Meeting dates are yet to be decided and will be communicated to all members and observers as soon as possible.

Among the agenda items for the 2020 meeting in Tbilisi, the PAS will need to finalise the new 3-year work plan. We will also provide an update on the implementation of the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements (SDP for the IFPP) 2017-2019, introduce the new SDP, cover standard implementation efforts and, finally, plan for the upcoming review of the performance audit standards. In addition, the committee continues its focus on knowledge sharing and welcomes any ideas from members related to this and other topics. The planning of the 2020 meeting commences from mid-August onwards.

For more information about Georgia, please read (in eight languages):

www.visitgeorgia.ge/

For more information about the State Audit Office of Georgia:

www.sao.ge/en/

Mr Kapanadze's presentation on SAO Georgia:

[Agenda-item-2D_2019-PAS-meeting_Host-2020_SAI-Georgia.pdf](#)