

PAS Newsletter 5th Edition



Dear members of the Performance Audit Subcommittee, INTOSAI partners and other partners,

It is our pleasure to publish the fifth PAS Newsletter, to share with you some recent updates. After having missed out on two consecutive annual PAS meetings (2020 and 2021) due to the pandemic, PAS organised an online event 25-26 May this year. Because of significant time difference between our member countries and the limitations of the online format, the meeting was shorter than normal, and thus not a substitute for a regular annual meeting of two full days.

On the agenda this time was an update on INTOSAI processes and PAS activities, with a main focus on experiences drawn from rounds of PAS consultations on professional pronouncements. A new format in this meeting was what we call “technical updates”, this time focusing on three different subjects: the revision of the IDI Performance Audit Handbook; combinations in public sector auditing with a focus on performance; and a discussion on using the work of internal auditors in performance audit. A planned discussion on PAS priorities was unfortunately cancelled due to time constraints, but this issue will need to be a priority for another session in the next couple of months. The most important decision point from this meeting was the approval of the PAS work plan 2020-2022. You can read more about the work plan on page 2 of this newsletter.

In this Newsletter, you can also read about upcoming events and meetings. Please follow our [website](#) for updates and information about projects and processes involving INTOSAI PAS.

Lastly, members and other partners should be informed that from 1 September, Ms Lene Christiansen (Deputy Director General, Performance Audit Methodology, SAI Norway) will take over the role as acting chair of PAS. The current chair, Mr Morten Nordberg, will hopefully remain actively involved in PAS developments in his new role as Deputy Director General for Performance Audit.

Oslo, Norway, 19 July 2021.
PAS Secretariat

PAS online events

As long as the pandemic is preventing PAS members and observers from meeting in person, the PAS chair is preparing for more ad-hoc online events in the next few months:

The idea is to dedicate shorter online sessions to discussing important strategic and technical processes with PAS members until we can meet in person in a regular annual meeting.

Knowledge sharing and implementation support

In line with PAS’ [strategies](#), planning concrete knowledge sharing and implementation support initiatives is another priority. This includes discussions on format (online events; training; the use of collaboration tools; drafting manuals, articles or blogs; and the PAS website).

Reaching a wider audience

One advantage of the online format is that sharing best practice events could be open for a wider INTOSAI audience. We welcome PAS members’ initiatives, involvement and ideas for sharing best practice in dedicated online events.

Host of the next PAS meeting

It’s official: the host of the next PAS meeting will be the United Kingdom National Audit Office! In the May 2021 PAS online event, Mr Andy Fisher from the UK NAO invited PAS to London for the next in-person meeting.

Although the course of the pandemic is unpredictable, we hope to be able to plan for a meeting in London in 2022. The last, regular annual PAS meeting was in South Africa in 2019.

Read more about the UK NAO [here](#).



Acting PAS Chair (until 1 September):
Mr Morten Nordberg
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Incoming PAS Chair (September 2021):
Ms Lene Siljeholm Christiansen
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PAS Secretariat:
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PAS online event 25-26 May 2021:
[Link to all meeting documents](#)

PAS Work Plan 2020-2022

The Performance Audit Subcommittee's overall strategies are reported in the triennial PAS Work Plan, corresponding with the INCOSAI cycles and adopted at the first PAS meeting after an INCOSAI. Due to the escalation of the Covid-19 outbreak in early 2020, and the subsequent cancellation of the planned 13th annual PAS meeting in Georgia the same year, the work plan did not undergo the appropriate approval process during 2020. Nevertheless, the main priorities listed in the draft plan presented for approval in May 2021 guided PAS' work throughout 2020 and 2021.

The [process of developing a work plan](#) requires a written consultation in PAS. This time, the consultation was finalised 7 May 2021, and feedback and suggestions from members and observers was systematically assessed before presenting a final draft for approval at the 25-26 May PAS online event. Most of the comments received were in agreement with suggested priorities, without proposing significant changes or additions. In session 1-B of the meeting, the secretariat briefly introduced the work plan and addressed some of the comments and suggestions that came up during the consultation phase before the plan was formally approved on day 2 (Agenda item 2-E).

THE 2020-2022 PAS WORK PLAN IS FOCUSED AROUND SIX MAIN PRIORITIES, CONSISTENT WITH PAS' MANDATE AND STRATEGIES. INVOLVEMENT IN EXTERNAL PROJECTS AND INITIATIVES (CATEGORY: "OTHER PRIORITIES") WILL DEPEND ON AN ASSESSMENT OF PERCEIVED RELEVANCE AND AVAILABLE RESOURCES, AND THUS BE SUBJECT TO NEGOTIATION IN EACH INDIVIDUAL CASE.

PAS MAIN PRIORITIES 2020-2022:

SUPPORT THE IMPLEMENTATION OF THE INTOSAI STANDARDS ON PERFORMANCE AUDITING BY FOCUSING ON PAS SPECIFIC PROJECTS AND THE DEVELOPMENT OF ADDITIONAL SUPPORT MATERIAL FOR PERFORMANCE AUDIT.

FOLLOW UP AND CONCLUDE PAS PARTICIPATION IN EXISTING ENGAGEMENTS FROM THE STRATEGIC DEVELOPMENT PLAN FOR THE INTOSAI FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS 2017-2019.

CONTRIBUTE TO REALIZING THE STRATEGIC DEVELOPMENT PLAN FOR THE INTOSAI FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS 2020-2022, SPECIFICALLY RELATED TO:

COMPONENT 1: REVIEWING AND REFINING THE CONCEPTUAL FRAMEWORK, AND:

COMPONENT 2: DEVELOPMENT WORK ON KEY TOPICS, WHEN RELEVANT.

START PLANNING SCHEDULED MAINTENANCE OF ISSAI 3000 AND GUIDS 3910 AND 3920

INCLUDING GUID 3910 APPENDIX: BUILDING A PERFORMANCE AUDIT FUNCTION.

CONTINUE TO BE AN ARENA FOR SHARING KNOWLEDGE AND GOOD PRACTICE IN PERFORMANCE AUDIT.

FINALISE IDI'S PERFORMANCE AUDIT ISSAI IMPLEMENTATION HANDBOOK.

OTHER PRIORITIES:

SUPPORT, WHEN POSSIBLE, OTHER INTOSAI STANDARD SETTING PROJECTS THAT MAY REQUIRE THE INVOLVEMENT OF PERFORMANCE AUDIT EXPERTS.

SUPPORT, WHEN POSSIBLE, CAPACITY BUILDING AND TRAINING EFFORTS OF RELEVANT INTOSAI BODIES.



FYI:

- ❖ INTOSAI GUID 3910 on Central Concepts for Performance Auditing was recently updated to include the following appendix: "Building a Performance Audit Function". You find the publication here: [GUID 3910](#). If you have any questions about the history behind the appendix, please contact [PAS Secretariat](#).
- ❖ Following a decision at the 2019 PAS meeting in South Africa, the PAS has been actively involved in the revision of the ISSAI Implementation Handbook for Performance Audit. The publication is an INTOSAI Development Initiative (IDI) global public good, and version 1 will be published in the next couple of months. The PAS Chair, Mr Morten Nordberg, would like to extend his thanks to PAS members US GAO and UK NAO for their significant contributions to this project over a period of more than two years.
- ❖ [PAS Website](#): Some pages are currently undergoing a reconstruction process, while other pages were recently updated with additional content. We are planning to develop the site further in the next couple of months.