



PAS Newsletter

6TH EDITION

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

It is our pleasure to publish the sixth PAS Newsletter, to share with you some recent updates. PAS organised for the first time in three years a physical PAS meeting this year. The 13th annual INTOSAI Performance Audit Sub-committee meeting took place in London 8-9 June. On the agenda was information on INTOSAI processes, update on PAS activities, the history and role of PAS, the next PAS work plan 2023-2025.

At the end of this year, the chairmanship of PAS will be passed on from the Office of the Auditor General of Norway (OAGN) to the Office of the Comptroller and Auditor General of Ireland (OCAG). OAGN has held the chairmanship of the sub-committee since December 2016. We would like to take the opportunity to thank all our members for your participation and engagement the period we have been leading the Sub-Committee! It has been most rewarding and a privilege to work with all of you competent and dedicated performance auditors. We wish the new PAS Chair the best of luck for the next period.

You can read more about these things in this newsletter. Please also follow our website for updates and information about projects and processes involving INTOSAI PAS.

Oslo, Norway 1 November 2022
PAS Secretariat



PAS membership policy and new members

The membership policy of the sub-committee has been amended to again open up for membership on request to the Chair, as there are regions that are underrepresented in the committee. Criteria for admitting new members will be developed. At the PAS meeting in London 2022, The Office of the Auditor General of Uganda (OAGU) was admitted as a new member upon request to the chair, based on the criteria that the SAI belongs to an underrepresented region. We wish our newest member warmly welcome!

Meetings

The 13th annual INTOSAI Performance Audit Sub-committee meeting was held in London 8-9 June 2022. There were 53 participants including members and observers. In addition to information of INTOSAI processes and update on PAS activities, the meeting discussed the history and role of PAS and gave input to the next PAS workplan 2023-2025. The meeting had a focus on knowledge sharing on audits related to Sustainable Development Goals and Covid 19. We also shared experiences on the use of data analytics.

Link to the full agenda, list of delegates, presentations and minutes can be found here: [PAS Meeting 2022 - INTOSAI Performance Audit Subcommittee \(intosaipas.org\)](https://www.intosaipas.org/PAS-Meeting-2022-INTOSAI-Performance-Audit-Subcommittee)

PAS participated in the **PSC Steering Committee meeting** in Luxembourg 26-27 September 2022. On the agenda was, amongst other things:

- the Update of the PSC Terms of Reference,
- the process of the review of the IFPP (Component 1) and possible ways forward for the framework
- Possible digital solutions for the presentation of the IFPP and the Strategic Development Plan for the IFPP.

Link to the documents and minutes from the meeting: [21st PSC Steering Committee Meeting 2022 - PSC Intosai \(psc-intosai.org\)](https://www.psc-intosai.org/21st-PSC-Steering-Committee-Meeting-2022-PSC-Intosai)

Host of the next PAS meeting

At the PAS meeting in London in June, the incoming PAS Chair, Deirdre Quaid from the Auditor and Comptroller General of Ireland (OCAG Ireland) invited PAS to Dublin for the next PAS meeting.

The meeting will take place at Dublin Castle March 2022.



Read more about the OCAG of Ireland here: [Home - Office of the Comptroller and Auditor General](https://www.ocag.gov.ie/)



Change of Chair

Until November 2022, Norway has had the PAS Chairmanship. The Auditor and Comptroller General of Ireland (OCAG Ireland) will take over the Chairmanship of PAS after INCOSAI 2022.

Acting PAS Chair: Ms Lene Siljeholm Christiansen, LSC@riksrevisjonen.no
 PAS Secretariat: Ms Lise M. Styrk Hansen, LSH@riksrevisjonen.no

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New PAS Chair: Deirdre Quaid, Deirdre.Quaid@audit.gov.ie PAS Secretariat: Patricia Devlin, Patricia.Devlin@audit.gov.ie

PAS Website: www.intosaipas.org



PAS Workplan 2023

In the 2022 PAS meeting, group discussions were organised and priorities and activities for the new workplan was identified. As there are currently many relevant processes ongoing, amongst other things the development of the Strategic Development plan for the IFPP, a draft PAS workplan will only be finalised towards the end of the year and sent to the members for comments and input.

- The committee provided substantial support to SDP for the IFPP 2017-2019 project 2.6, led by ICS. Project participants from PAS were SAIs Romania, Qatar, Austria, ECA, and PAS Secretariat. After several discussions with ICS and PSC on the quality and the relevance for performance audit, PAS decided to issue a practice note on using the work of internal auditors in performance audit on the basis of the work done in relation to project 2.6. PAS is no longer committed to participate in the project and a revised project proposal has been discussed in FIPPs meeting in April.
- PAS continued to follow developments in the SDP for the IFPP 2017-2019 project 2.3 on Combined audits. Expert opinions have been provided by SAI Sweden on several previous occasions since 2018. PAS is however no longer committed to participate in the project.
- The subcommittee took active part in deliberations around SDP for the IFPP 2020-2022 Component 1, including the series of online discussions and contributions related to the worldwide survey.
- The committee has also contributed to the revision of the PSC Terms of Reference, where SAI Austria has acted as the Liaison person.
- PAS has provided substantial support in the revision of ISSAI 140, SAI UK has represented PAS on this project
- PAS contributed with expertise and technical feedback on performance audit related content in the development of several INTOSAI GUIDs in the last year. Feedback was based on input from the full committee, following an initial consultation.
- PAS will continue to contribute in the development of the new Strategic Development Plan (SDP).
- PAS works continuously to develop our website, and last year a blog was added, where we will publish knowledge sharing and ISSAI implementation material. blog. A panel of editors is set up and guidelines have been developed for management of the blog and its content. PAS members have contributed with content to the blog.
- A consultation group to the chair on standard related issues has been established, with members from the SAIs of Norway, South Africa, Sweden, the Netherlands, Austria and Ireland

Between October 2021 and October 2022, PAS provided extensive support to various projects and started initiatives.