



PAS Work Plan 2023-2025



The 2023-2025 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 2023-2025:

- 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 if considered necessary.
- Follow up and conclude PAS participation in existing engagements from the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2020-2022.
- Review the PAS Terms of Reference in line with the revised Professional Standards Committee (PSC) Terms of Reference, ensuring items like objectives, procedures and criteria for membership are specified.
- Contribute to strengthening the standard setting function and developing the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2023-2026 through collaboration with the PSC in the implementation of PAS projects.
- To be the internationally recognised authority on performance audit standards and continue to develop those standards by undertaking the scheduled maintenance of ISSAI 3000, GUID 3910, including appendix and GUID 3920.
- Continue and expand mechanisms for the sharing of knowledge and good practice in performance audit by, for example, selecting specific topics for knowledge sharing during the work plan-period.

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.