



7th Edition

December 2023

INTOSAI Performance Audit Subcommittee (PAS)

PAS Newsletter

A Year in Review

Season's Greetings to the members and observers of the Performance Audit Subcommittee, INTOSAI partners and other partners!

Welcome to the 7th edition of the PAS Newsletter. As we approach the end of one year and soon start a new year, we take a lookback over the main activities that PAS has been engaged in during 2023, as well as looking forward to what the new year will bring and the exciting events of 2024, for all those involved with the PAS subcommittee.



New Year, New Chair

SAI Norway held the position of Chair of PAS since December 2016. In November 2022, SAI Norway handed the baton to SAI Ireland (the Office of the Comptroller and Auditor General - OCAG). SAI Ireland wishes to express its thanks to SAI Norway for six years of dedication and enthusiasm for the subcommittee and its work. SAI Ireland looks forward to the task at hand and the value it can bring to the subcommittee.

The PAS chair is Mr. Seamus McCarthy, the Comptroller and Auditor General of Ireland. The PAS chair is assisted in the performance of his duties by the PAS chair secretariat, Ms. Deirdre Quaid (Director of Audit in OCAG). Deirdre is supported in her role by a number of valuable staff that make up the PAS secretariat.

2023 began full of activity. One of the first tasks to ensure a strong framework to support the work of the subcommittee was the update and approval of the PAS Work Plan 2023 - 2025. The work plan can be sourced on the PAS website at the following address: <https://www.intosaipas.org/2023-2025-work-plan/>



Seamus McCarthy
Chair of PAS



Deirdre Quaid
Chair Secretariat of PAS

14th Annual PAS Meeting



*14th Annual PAS
Meeting, Dublin
Castle, Ireland
28 - 29 March 2023*

As the new Chair, the 14th annual PAS meeting was hosted by SAI Ireland, in the heart of Dublin. It was held in Dublin Castle over a two day period in March 2023 and those attending received a warm Irish welcome. The focus of the meeting was on how PAS does its work and on knowledge-sharing. On Day 1 group discussions were facilitated. These break-out sessions enabled conversation around two key items: the revision of the PAS Terms of Reference and the criteria for membership of PAS. In terms of knowledge sharing, on Day 2 topical issues were presented on including data analytics and visualization, environmental performance audit, the impact of science and technology and quality review and impact. Upcoming projects such as the maintenance of the performance audit standard and associated GUIDs were also noted.

Feedback received noted it was an excellent meeting with a thought provoking programme.

PAS Terms of Reference

Following on from the group discussions at the 14th annual PAS meeting, the PAS secretariat set about reviewing and revising the PAS Terms of Reference (ToR). The updated PAS ToR was presented for approval at the PSC Steering Committee meeting on 28 June 2023. The updated ToR, including criteria for membership and membership obligations was approved by the steering committee with the committee strongly supporting the section on membership obligations.

The approved PAS ToR can be found on the PAS website, as follows:

<https://www.intosaipas.org/wp-content/uploads/2023/07/PAS-Terms-of-Reference.pdf>



INTOSAI
Performance Audit
Subcommittee
Terms of Reference

Updated by PAS members 16/06/2023

Approved 28/06/2023

Welcome new members and observer!

When the PAS ToR was approved, the PAS secretariat was in a position to follow the criteria set for the admittance of new members. As a result, in August this year we welcomed two new members to the subcommittee - Welcome SAI Ghana and SAI Tanzania! We are looking forward to engaging with you on PAS activities and for the experience and knowledge you can impart in the tasks ahead. PAS now stands at 32 members!

The PAS secretariat also received an observer request during the year and welcome SAI Latvia as a fifth observer of PAS. We look forward to your engagement also in PAS activities in the coming years!



Agenda for 2024

Work Plan Priority - A key priority for PAS in 2024 is the maintenance of ISSAI 3000 Performance Audit Standard and associated guidance documents.

15th PAS Annual Meeting - Georgia

The 15th annual PAS meeting will take place in Tbilisi, Georgia in March 2024. The meeting will provide an opportunity to discuss the priority work of the subcommittee, as well as an opportunity for knowledge sharing.

Through knowledge sharing we will draw on performance audit expertise that has accumulated within our global network of SAIs. Topics will include the role of Artificial Intelligence in Performance Audit, Civil Society engagement in Performance Audit and Performance Auditor Skills Development.



*15th Annual PAS
Meeting, Tbilisi,
Georgia
5-6 March 2024*

