



8th Edition

January 2025

**INTOSAI Performance Audit Subcommittee  
(PAS)**

# PAS Newsletter

## A Year in Review

Best wishes for the new year to the members and observers of the Performance Audit Subcommittee, INTOSAI partners and other partners!

Welcome to the 8<sup>th</sup> edition of the PAS Newsletter. As we begin a new year, we take a lookback over the main activities that PAS was engaged in during 2024, as well as looking forward to what the new year will bring and the exciting events of 2025, for all those involved with the PAS subcommittee.



## 15th Annual PAS Meeting



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

SAI Georgia hosted the 15th annual PAS meeting in Tbilisi. The meeting was held over a two day period in March 2024. The focus of the meeting was on future projects, the wider INTOSAI community within which PAS operates and knowledge sharing. On the first day, group discussions took place on scheduled maintenance of the performance audit pronouncements. The second day focused on knowledge sharing, including presentations on environmental audit and artificial intelligence. There were also very informative sessions on performance auditor capacity development and civil society engagement in performance audit.

Thank you SAI Georgia for the excellent organisation, the warm welcome and wonderful hospitality!

## Overview of other activities in 2024

### SDP Initiatives

Throughout the year, the PAS Secretariat engaged with PAS Members to encourage participation in SDP initiatives. We are grateful to the PAS members participating in the working groups. We will further engage with the volunteering members to **coordinate PAS participation** and to ensure both the contribution of performance audit expertise and the capture of the changes required to the performance audit pronouncements from all initiatives. The 2025 annual meeting in April will include updates on progress of the initiatives.

### Revision of ISSAI 140

Resulting from the valuable work of the ISSAI 140 project group, PAS took responsibility for the identified conforming amendments relating to the performance audit pronouncements. Following the discussions at the annual meeting in March 2024 on these conforming amendments relating to performance audit pronouncements resulting from the revision of ISSAI 140 and subsequent feedback, the PAS secretariat prepared documents ready for FIPP to approve when the conforming amendments for all pronouncements are considered.

### Draft GUID on Public Private Partnerships

In August 2024 PAS was asked to review and provide feedback on the draft GUID on Public Private Partnership by the project group. A detailed response was provided following feedback from members. The project group has welcomed the valuable feedback.

### Sustainable Performance Audit Practices in Asia and the Pacific

SAI USA is cooperating on behalf of PAS on IDI's joint initiative with the Asian Development Bank - Sustainable Performance Audit Practices in Asia and the Pacific, and forms part of the global team that will design and develop generic approaches, methodologies, learning modules and other documents relevant to the implementation of the second phase of the initiative.

### Other events and Initiatives

PAS has participated in a number of events and initiatives in 2024, such as the joint IDI-OECD seminar in Paris in February on *How are SAIs delivering value through performance audits* and the *IDI's SDG Auditor Initiative* in New York in July. PAS members also provided comments and feedback to INTOSAI's Supervisory Committee on Emerging Trends on specific trends and emerging issues in the performance audit space.

## Welcome new members!

2024 was also the year we had the pleasure to welcome two new members to the PAS subcommittee, with SAI Malta joining in October and SAI Maldives joining in November. Speaking on behalf of the entire PAS family, we want to welcome you both! We are looking forward to engaging with you on PAS activities and we are confident that your experience and knowledge will contribute to the tasks ahead. PAS now stands at 34 members!



## PAS Blog

A new post was added to the PAS blog with thanks to our colleagues at the GAO during 2024. You can access the blog [here](#).

The PAS blog on performance audit practices is an online forum for sharing knowledge and perspectives on initiatives and topics that are of direct interest to performance audit practitioners across the globe. If any member wishes to highlight an initiative or share a contribution on the blog, please let us know.

## Agenda for 2025

A key priority for PAS in 2025 is providing support to the members representing PAS on the SDP initiatives and keeping other members informed of progress.

## 16<sup>th</sup> PAS Annual Meeting - Romania

The 16th annual PAS meeting will take place in Bucharest, Romania in April 2025.

The meeting will provide an opportunity to discuss the priority work of the subcommittee, a number of developments taking place in the wider INTOSAI community as well providing an opportunity for knowledge sharing.

Topics will include updates on the ongoing work on SDP initiatives, which were developed by FIPP, performance audit transformation and discussion groups on the PAS work plan 2026-2028.



*16th Annual PAS  
Meeting, Bucharest,  
Romania  
1-2 April 2025*

## SAI Ireland commits to another term as PAS Chair

It is hard to believe that SAI Ireland is at the beginning of its third year as PAS Chair. We have very much valued the role and the opportunities it has afforded us in engaging with you all and we are happy to commit to another term of three years as chair of PAS.

We look forward to meeting you all in Bucharest in April!



**Oifig an Ard-Reachtair Cuntas agus Ciste**  
**Office of the Comptroller and Auditor General**

