



## Day 1 – Tuesday 1 April 2025

The 16<sup>th</sup> annual PAS meeting was hosted by the Romanian Court of Accounts and chaired by the Office of the Comptroller and Auditor General, Ireland. It took place in Bucharest, Romania on 1 - 2 April 2025.

### **Agenda item 1a – Welcome and opening remarks by Mr Mihai Busuioc, President of the Romanian Court of Accounts (SAI Romania).**

The President of the Romanian Court of Accounts opened the meeting and welcomed PAS representatives to Bucharest.

### **Agenda item 1b – Opening remarks by Mr Seamus McCarthy, Comptroller and Auditor General (SAI Ireland).**

The PAS Chair, the Comptroller and Auditor General from SAI Ireland presented the agenda and expressed his gratitude to SAI Romania for hosting the meeting.

### **Agenda item 1c – Opening remarks by Minister Vital do Rêgo, Chair of INTOSAI, Vice-chair of the Professional Standards Committee and President of the Brazilian Federal Court of Accounts (SAI Brazil).**

Minister Vital do Rêgo addressed the meeting and underscored the importance of performance audit within INTOSAI.

### **Agenda item 1d – Round table introductions**

Twenty-three member SAIs and five observers as well as a representative from the Professional Standards Committee (PSC) attended the meeting. Please see participant list for a complete overview.

The PAS Chair Secretariat and meeting Chair, Ms Deirdre Quaid (SAI Ireland) welcomed new members, SAI Malta and SAI Maldives to the subcommittee and welcomed Mr George Haule of SAI Tanzania to his first PAS meeting since joining the subcommittee. The Chair also noted her thanks to Wilfred Aquilina from ECA and Helle Vinther Kristensen from SAI Denmark for their contributions to the work of PAS upon their departure from the subcommittee.

### **Agenda item 1e - Group Photo**

A group photo of all participants was taken at the meeting venue.

### **Agenda item 2a – Annual PSC Chair address Presenter: Mr Alan Findlay – ECA**

Alan Findlay began the presentation by sharing a message from Ms Helga Berger, Chair of PSC, who was unable to attend the meeting. Alan then explained that the purpose of his presentation was to update delegates on a number of important areas – progress on the implementation of the Strategic Development Plan (SDP); the revision of due process; planning our future together; and the recent report of the Supervisory Committee on Emerging Issues (SCEI).



Alan outlined progress and linkages on the SDP initiatives, along with a recap on the purpose of each. A core group oversees the overall implementation of the SDP comprising goal chairs, the Forum of INTOSAI Professional Pronouncements (FIPP) leadership, the INTOSAI General Secretariat and project leads. The Core Group is temporary and will cease to exist once the initiatives are delivered. The Core Group is intended to be agile and in a position to identify and solve any problems that may arise. It was noted that the SDP initiatives are not intended change the way any stream of audit is conducted.

PSC has recently circulated a position paper on the revision of due process for comment. Due process has been in place for ten years. PSC hopes to form an ad hoc working group to oversee this work. It is not intended that due process will change fundamentally. The revision process will include consideration of the appropriate frequency at which a regular review of all pronouncements should be conducted, including consideration of how to manage maintenance of pronouncements where the original working group no longer exists. The initiating of projects outside the SDP will also be included in discussions. Ideally, all projects should be included as part of the SDP. It is intended that the revised due process will include a referral mechanism for intractable disagreements between FIPP and project groups.

Alan proceeded to provide an update on PSC's next work plan and the need for PSC subcommittees work plans to be aligned to PSC's work plan and to the INTOSAI strategic goals and crosscutting priorities. This will allow for greater visibility of the work of subcommittees. The Handbook for INTOSAI Committees sets out that a timetable and the resources required should be included within each work plan and that work plans must be approved by the respective Goal Steering Committee and Goal Chair. There will be a common work plan for the period 2026 to 2028, which will be finalised by the end of 2025 and likely approved by the PSC Steering Committee in early 2026. Stakeholder consultation will form part of the process.

The presentation concluded with an overview of the SCEI's recently published report on *Navigating Global Trends*. The report identified seven global mega-trends from 2025 to 2040, presenting both challenges and opportunities for SAIs. By integrating foresight and collaboration into its global agenda, INTOSAI can ensure that SAIs remain relevant, proactive and prepared for the future.

***Please see PowerPoint presentation for more details.***

#### **Agenda item 2b – Updates on the SDP initiatives**

**Presenters: SAI Ghana, SAI Romania, SAI South Africa, SAI Sweden and ECA**

SAI Ghana provided an update on the 'G' *developing a better approach to providing guidance* initiative, SAI Romania provided an update on the 'P' *updating the content and presentation of the INTOSAI principles* initiative; SAI South Africa provided an update on the 'T' *developing clear and consistent terminology for the IFPP* initiative; SAI Sweden provided an update on the 'I' *ensuring the clarity of the ISSAIs* initiative; and ECA provided an update on the 'A' *improving accessibility to the pronouncements* initiative. The 'T' initiative is at the centre of the five initiatives, with the 'A' initiative being very much reliant on the input from the other initiatives. It was noted that most of the project groups are large, with the 'A' initiative being the smallest and that cooperation from the SAI community has been plentiful. Decisions regarding what should not form part of project scopes can be challenging. It was also noted that the INTOSAI network of Liaison Officers has proved very conducive to the smooth running of the initiatives to date.



There have been nine meetings of the Core group held to date. Scoping papers for each initiative were ready for FIPP at the end of March 2025. FIPP aims to approve the project proposals by the end of June 2025. The work of the initiatives should be substantially complete by 2028, with formal Governing Board approval at 2028's INCOSAI meeting. Currently, all five projects are on track.

A discussion followed the presentation on the implications of the initiatives on the PAS maintenance project and work plan, particularly the 'I' initiative. It was noted that the SDP initiatives were not intended to be overly ambitious, or to fundamentally change the way public sector audit is done but rather to ensure that the SDP priorities are delivered. The opportunity to ensure stronger alignment between ISSAI 300 and 3000 was discussed and the expectations from the 'I' initiative from the performance audit perspective. The 'I' project is hopeful that this will be clarified as part of the project but there have been no discussions on merging 300 and 3000 to date. The Chair noted that there are no expectations that there will be fewer documents or major changes and also advised that the PAS maintenance project would be considered when the initiatives are concluded in 2028. PAS is still in charge of the performance audit pronouncements, regardless of the work being done on the initiatives.

***Please see PowerPoint presentations for more details.***

**Agenda item 3a – Audit criteria through 20 years and 600 performance audit reports – a work in progress**      **Presenter: Mr Tommi Teljosuo- SAI Sweden**

The purpose of this presentation was to share SAI Sweden's experience of 20 years of performance audit, including the ongoing evolutionary development of quality management, audit design, topic selection and stakeholder relations. In the early years of performance audit in SAI Sweden, there was no explicit audit criteria and topics and audit questions were more descriptive. In the period 2007 to 2010, performance audit moved closer to compliance audit with effectiveness defined as compliance with legislation, international norms or the achievement of Parliament's objectives. Efficiency was defined as an absence of obstacles to compliance. From 2010, more analytical methods of setting audit criteria were employed such as econometric methods and methods from social science. More recently, professional judgement is usually used as a basis for audit criteria and information sharing between agencies. Subjectivity is a risk. Examples of performance audits from each period were presented. The presentation concluded by acknowledging that each method for setting audit criteria has pros and cons but the choice depends on a number of factors such as mandate, preferred audit design and staff competencies.

**Agenda item 3b – E-control: the evolution of auditing in the Federal Court of Audit of Brazil**  
**Presenter: Mr Vitor Ferreira – SAI Brazil**

This presentation focused on the Federal Court of Audit of Brazil's E-control system. The E-control system was designed to streamline the audit process. SAI Brazil has responsibility for the audit of a large number of institutions. The resulting increase in the volume of data requiring analysis as well as expectations of transparency and citizen participation prompted the project. The E-control project is aimed at modernising and optimising the management of audit and oversight processes, providing greater efficiency and transparency in external control operations. It has three fundamental pillars – digitisation and centralisation of information; automation and artificial intelligence; and interoperability and transparency. E-control facilitates oversight by providing focus and efficiency. It also allows for an accurate evaluation of programmes and policies.

**Agenda item 3c – International benchmarking in performance audit****Presenters: Mr Niels Kjøller Petersen and Ms Mette Lund – SAI Denmark**

This presentation focused on the use of international benchmarking as a methodology in performance audit.

Benchmarking is a process for comparing an organisation's methods, processes, procedures, products and services against those of organisations that consistently distinguish themselves in the same categories. A number of pros and cons associated with international benchmarking were presented and two performance audits in which international benchmarking was used in SAI Denmark were outlined. The results of the two audits illustrated the benefits of evidence from comparable countries. Overall, it has proved to be a valuable tool for SAI Denmark.

A discussion followed the presentation on how efficiency was measured in one of the performance audits outlined. The challenge of taking account of differences in approach in comparator countries was discussed as well as the challenges of being a small country and identifying suitable comparators. It was noted that benchmarking can be useful in identifying solutions to problems.

**Agenda item 3d – Innovation in performance audit using GIS and technology****Presenter: Dr Matulee Yokee - SAI Thailand**

This presentation focused on SAI Thailand's use of technology as a tool for innovation in performance audit. Due to the pandemic, Thailand had a high level of unemployment. As a result, a large number of people were in receipt of compensation payments. GIS is a geographical information system that utilised aerial images, using unmanned aerial vehicles combined with Google Earth images. Using this technology, SAI Thailand was able to monitor land use easily and identify a number of people in receipt of excess payments in the region of \$100 million.

***Please see PowerPoint presentations for more details on all presentations.***

**Agenda item 4a – Civil protection shelters****Presenter: Mr Adrian Gogolan - SAI Romania**

Adrian Gogolan presented on a recently published performance audit on *civil protection shelters – between reality and necessity*. The audit objectives were presented and the techniques used during the examination. The audit findings included that some components of the system of civil protection shelters in Romania did not ensure efficient management of the activity of sheltering the population in the event of an armed conflict and that the system of civil protection shelter was not sufficiently regulated. The audit found that over half the number of shelters do not meet functionality requirements and that the capacity of shelters is insufficient compared to the population. In total, there is only shelter capacity for 5.19% of the Romanian population.

A discussion followed the presentation on the reasons why the entire population is not provided for in terms of civil protection shelters.

**Agenda item 4b – Focus on integrity in performance audit****Presenter: Ms Corinne Horton - SAI Australia**

Corinne Horton began the presentation by setting out three perspectives on what integrity is, intent and behaviour are common to all. SAI Australia defines integrity as the practice of demonstrating honesty and uncompromising adherence to strong ethical principles.



There is a strong focus on integrity in SAI Australia's performance audits, which assess economy, efficiency, effectiveness and also ethics. Integrity is related to both ethics and compliance. SAI Australia has developed a methodology for auditing ethics, which is applied to their performance audits. Corinne outlined the methodology and provided a number of examples of performance audits with a specific focus on ethics.

SAI Australia publishes audit lessons from its audit work. The aim is to communicate themes from its audit work to assist people working within the Australian public sector to apply the lessons. Examples of these lessons are gifts, benefits and hospitality; and management of corporate credit cards.

Corinne concluded the presentation by outlining SAI Australia's integrity framework, which provides an overarching structure to its integrity control system, supporting institutional integrity. It serves to assist on ethical decision-making and risk, fraud and misconduct management. It outlines expected behaviours of staff and is published on SAI Australia's website.

***Please see PowerPoint presentations for more details on all presentations.***

The Chair gave closing remarks and thanked all the presenters and participants for their input during the meeting.

## **Day 2 – Wednesday 2 April 2025**

The Chair opened the meeting on day 2 and welcomed everyone back.

### **Agenda item 5a – Annual update from IDI**

**Presenter: Ms Maria Lucia Lima – IDI**

Maria Lucia Lima began by providing an overview of the IDI's *Centre for SAI Audit Professionals*. The Centre has five central elements – professional certification, future SAI audit, professional learning and growth, continuing professional development and professional audit practice resources. Part of the professional audit practical resources is the performance audit manual, which is due to undergo a major revision later this year, due in part to the revised ISSAI 140. PAS members will be asked to contribute. iCAT is a ISSAI compliance assessment tool based on ISSAI 3000 and IDI is developing a diagnostic tool incorporating iCAT and including topics needed for sustainable audit practices.

Maria provided an update on an IDI initiative sponsored by the Asian Development Bank, whereby IDI work with SAIs in the Asia and the Pacific regions on sustainable performance audit practices. This project is supported by PAS. Under this initiative, IDI together with SAI teams developed three exploratory papers on performance audit in 2024 – addressing fraud in performance audit; materiality in performance audit; and documentation in performance audit.

Maria provided a summary of what IDI is doing in the area of auditing for inclusion, technology and climate action. IDI's Equal Futures Changemakers initiative, LOTA Pioneers initiative, cooperative audit of climate change adaptation actions; and audits of SDGs initiatives all form part of IDI's work in this area and examples of performance audits done under each initiative were presented.

An outline of IDI's Supporting Small Island Development States (SIDS) actions was presented. These actions include support that is fit for purpose for SIDS.

***Please see PowerPoint presentation for more details.***



**Agenda item 5b – PAS activities and introduction to group discussions**

**Presenter: Ms Patricia Devlin - SAI Ireland**

Patricia Devlin explained that the purpose of this short presentation was to provide an update on PAS activities over the past year and to outline the objectives of the discussion session.

PAS has joined the recently formed IDI PESA accreditation working group and considers itself a PESA 'champion'. The PAS secretariat has attended a number of conferences over the last year on topics such as sustainability and the SDP initiatives. PAS members have contributed comments and feedback on a number of topics such as the recently published SCEI report, the revision of due process and a number of pronouncements. Patricia reminded participants that the PAS blog is available on the PAS website and that contributions are very welcome. SAI Qatar provided the most recent contribution to the blog.

The discussion group session is on the topic of PAS's next work plan, which is for the period 2026 to 2028. It will be aligned to the PSC work plan and the INTOSAI strategic objectives for goal 1. It was noted that the priority for PAS members is to determine what the content and substance of the PAS work plan should be, as it relates to the work of PAS.

**Agenda item 5c, d and e - Group discussion – PAS work plan 2026 – 2028; and aligning the PAS work plan to the PSC work plan**

The purpose of this session was to discuss the next PAS work plan, what priorities should it contain and how resources should be allocated. Participants were divided into four discussion groups. A discussion paper was circulated in advance. Groups were asked to consider five questions:

- What should PAS focus on in the standard setting space, taking account of the ongoing SDP initiatives?
- What priorities should PAS consider for the next work plan (2026 – 2028)?
- Are parameters needed in relation to knowledge sharing and how can the outcome of knowledge sharing be measured?
- How can PAS establish and maintain links with other subcommittees and what are the benefits of this and/or potential synergies?
- Are there synergies that could be explored/achieved in working with other INTOSAI bodies?

Groups were as follows:

1. Norway, Brazil, Ireland, Uganda, Australia, Romania and AFROSAI-E.
2. Azerbaijan, Romania, Hungary, WGEPPP, Latvia, Ireland, Georgia, Qatar and Sweden
3. UK, Denmark, IDI, Ireland, Austria, Malta, Romania, Tanzania, Canada and France.
4. Thailand, PSC, Romania, India, IDI, South Africa, Netherlands and ECA.

**Conclusion:** The groups provided feedback on the questions above, including feedback regarding opportunities for improved knowledge sharing by the subcommittee, including opportunities to share experiences of using the performance audit standards. The PAS Secretariat will consider the feedback from the groups and will liaise with PSC on the alignment of the PAS work plan to the PSC work plan. A draft work plan will be circulated to members for comment later in the year, with the aim of a finalised work plan by early 2026. The Chair committed to liaise with PSC and revert to members by 30 June 2025 to clarify the expectation that there will be no substantive impact to the content and number of performance audit pronouncements as a result of the SDP initiatives.

**Agenda item 6a – Auditing gender equality in general education****Presenter: Mr Giorgi Kapanadze – SAI Georgia**

Giorgi Kapanadze presented on a performance audit conducted by SAI Georgia on the topic of gender equality in general education. The audit scope included gender mainstreaming; integration of gender equality into the national curriculum and textbooks and the professional development of teachers in this area. George outlined the audit objectives and key audit questions. The audit findings showed that gender analysis as required by international practice is under represented in the current education strategy. In addition, the process of revising the current national curriculum did not involve a gender expert. Surveys and questionnaires were a feature of this examination and 450 children were interviewed.

A discussion followed the presentation on how the surveys were developed and how the findings were received. SAI France conducted a similar performance audit recently with similar conclusions.

**Agenda item 6b – Provision of safe drinking water – an intervention to eradicate guinea worm disease****Presenter: Mr Lawrence Ayagiba – SAI Ghana**

Unfortunately, SAI Ghana were unable to present due to technical difficulties. Please see the website for the presentation.

**Agenda item 6c – Report on SDG target – Learners with special needs****Presenter: Mr Anthony Kimuli – SAI Uganda**

The focus of this presentation was on a performance audit conducted by SAI Uganda on the provision of education services for learners with special needs, which comes within SDG 4.5. SDG 4.5 seeks to ensure equitable and affordable access to education for all vulnerable groups by 2030. In Uganda, special needs education is provided by both government and private entities and 16% of school going children are estimated to have a special need.

The objective of the audit was to assess the Government's progress in providing equitable and affordable education for children with special needs in accordance with SDG 4.5. The audit found that there are very low enrolment levels in this area with just 1.97% of children with special needs enrolled in school. The audit also found high levels of children with special needs dropping out of school. Anthony outlined a number of factors causing these issues as well as the audit recommendations and lessons learnt stemming from the examination.

The audit had a significant impact in Uganda and there was much media interest. The report won the prize for best performance audit report for 2023 within the AFROSAI-E region.

**Agenda item 6d – Covid vaccines performance audit****Presenter: Ms Laura Vetter – SAI Netherlands**

This presentation focused on a performance audit, *Pathway out of the pandemic*, conducted by SAI Netherlands. The Netherlands fulfilled a leading role in the procurement of Covid vaccines within the EU framework, which had never been done before. Large sums of money were involved and there was risk-sharing so it was considered a topic appropriate for a performance audit.

The audit examined the approach taken to the procurement of vaccines, the extent to which public interests were protected and if there were indications that the Netherlands influenced the procurement of vaccines by the European Commission.



Laura Vetter set out the main findings of the report, which included that the Netherlands was not well prepared but did act quickly. A number of challenges faced by the audit were also outlined.

Following the presentation, it was highlighted that ECA also conducted a performance audit on Covid vaccines, which is report 19/2022.

***Please see PowerPoint presentations for more details on all presentations***

**Agenda item 7a – Survey results – How can SAIs select the right topics for evaluations and performance audits? Presenter: Ms Andrea Häuptli - WGEPPP**

The purpose of this presentation was to outline the WGEPPP's survey results on the topic of how SAIs select the right topics for evaluations and performance audits. It is an important topic for the working group because selecting the right topic is a precondition for success. There are two stages, which are topic identification and topic selection. Andrea presented the survey results, which noted that SAIs are very autonomous in choosing topics with 60% of respondent SAIs deciding on 100% of performance audit topics. 81% of respondent SAIs perform a global risk assessment as part of their topic identification process. It was noted that 77% of respondent SAIs follow a strategic planning process in order to select topics and 45% make this plan public.

An analysis of the views of surveyed SAIs on if there is a need for more standardised performance indicators was presented. The presentation concluded that performance indicators that go deeper than output measurement are required and that a lack of benchmarks applicable to all SAIs presents difficulties in assessing existing performance indicators.

**Agenda item 7b – PESA as a qualification for performance audit  
Presenter: Ms Jade Quarrell**

The Professional Education for SAI Auditors (PESA) is a professional education and certification initiative that aims to create a critical mass of SAI audit professionals with competencies to add value to a SAI's professional journey. The syllabus is based on INTOSAI's competency framework and has streams on financial, compliance and performance audit. PESA includes practical experience and continuing professional development. The performance audit stream is aligned with the ISSAIs for performance audit. PESA has been very successful with 408 graduates from 75 countries to date. Of these graduates, 174 are performance auditors. Some graduates are returning to complete PESA in other audit streams.

IDI is now beginning the process of obtaining external accreditation for PESA which will provide independent assurance that the qualification adheres to high quality standards. PAS is now a PESA 'champion' and will raise awareness and support the qualification.

**Agenda item 7c – The new Institute of Internal Auditors (IIA) Global Audit Standards; towards integrated assurance Presenter: Ms Katleen Seeuws**

The presentation focused on the IIA internal audit standards and how they can contribute to enhancing performance audits through coordinated assurance. Katleen Seeuws outlined the International Professional Practices Framework (IPPF) and how it has changed since 2017. The value of internal audit in the context of performance audit was set out.





Integrated assurance involves the coordinated efforts of multiple assurance providers to improve efficiency and effectiveness in audit activities. The key benefits of integrated assurance include the avoidance of duplication and the elimination of assurance gaps. The requirements and supporting principles of GIAS Standard 9.5: Coordination and Reliance were outlined, as well as the benefits. It was noted that it is best practice to formalise memorandums of understanding between internal audit and external assurance providers and that collaboration between internal and external audit can enhance audit quality while reducing overlap.

**Agenda item 7d – Update on IDI’s Sustainable Performance Audit Practices in Asia and the Pacific**  
**Presenter: Ms Cathy Berrick – SAI USA**

Cathy provided an update on PAS participation on this IDI project. In 2022, the Asian Development Bank (ADB) asked to IDI to partner with it to help strengthen the performance audit practices of six SAIs in Asia and the Pacific by helping them to consistently deliver high-quality performance audits and make a positive difference. The initiative runs from October 2022 to December 2025 and has two phases, utilising a holistic approach aimed at enhancing systems in the SAIs; and educating performance auditors.

The initiative is currently in phase II. During this phase, SAIs have been working to operationalise the findings from their needs assessment by developing tools and resources needed to help ensure the long-term sustainability of their performance audit systems. A workshop took place in Bhutan in April/May 2024 and an experienced audit manager from SAI USA attended on behalf of the PAS and actively contributed to the intensive 11-day workshop. Following the workshop, SAI USA continued to assist in developing comprehensive fraud risk assessment guidance that will also be available to assist SAIs.

***Please see PowerPoint presentations for more details on all presentations***

**Agenda item 8 - Any other business**

There were no other business matters noted.

**Agenda item 9 - The big reveal: next year’s meeting location SAI to be revealed!**

Mr Krisztián Horváth from SAI Hungary informed members that the 2026 PAS annual meeting will be held in Budapest in Hungary on 24 – 25 March 2026.

**Closing remarks**

The Chair thanked SAI Romania for hosting a successful meeting and for their exceptional hospitality. She thanked the attending members and those who presented (both virtually and in person) for their valuable contributions, the table leaders for their contributions as well as those who assisted in the preparation of the PAS annual meeting 2025.