



9th Edition

January 2026

**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 9th 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 2025, as well as looking forward to what the new year will bring and the exciting events of 2026, for all those involved with the PAS subcommittee.



16th Annual PAS Meeting



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

SAI Romania hosted the 16th annual PAS meeting in Bucharest. The meeting was held over a two day period in April 2025. The focus of the meeting was on the 2026 to 2028 PAS workplan, the wider INTOSAI community within which PAS operates and knowledge sharing. On the first day, feedback was provided from members involved in the five SDP initiatives as well as a number of presentations relating to performance audit transformation. On the second day, group discussions took place on the PAS workplan and SDG themes in performance audit were considered. There were also some interesting contributions from international partners.

Thank you SAI Romania for the excellent hosting, the warm welcome and wonderful hospitality!

Overview of other activities in 2025

SDP Initiatives

Throughout the year, the PAS Secretariat continued to engage with PAS members to coordinate participation and communication on the 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 potential changes required to the performance audit pronouncements from all initiatives. The PAS secretariat virtually attended an SDP seminar in New Delhi in May 2025.

INTOSAI's Supervisory Committee on Emerging Issues (SCEI)

In March 2025, PAS members provided information to INTOSAI's Supervisory Committee on Emerging Issues (SCEI) on specific trends and emerging issues noted as a consequence of PAS activities. The PAS secretariat shared this feedback at the PSC Steering Committee meeting in March 2025.

Collaboration with IDI on the PESA Accreditation Project.

The PAS secretariat is working in collaboration with IDI on the PESA Accreditation Project. PAS serves as a PESA champion. In February, the PAS secretariat attended an IDI accreditation project meeting in London. The PAS chair participated in a side event on PESA at INCOSAI in October.

IDI and UNCTAD event

In November, the PAS chair participated in an IDI and UNCTAD event at the UN in Geneva on building competencies and capacities for sustainability reporting and public sector auditing. The discussions that took place underscored the importance of knowledge sharing and robust professional standards to enhance the credibility of public sector sustainability reporting worldwide.

Other events and Initiatives

PAS has participated in a number of events and initiatives in 2025 such as, providing feedback and comments assisting the PSC in its review of INTOSAI's due process. PAS members also provided comments that were shared with the PSC on the revised SAI Performance Measurement Framework. The secretariat engaged with an academic from Brunel University in London on their research on the topic of performance audits: Investigating their impact and value in society, this research was also shared with PAS members for information, comments and/or feedback.

PAS continues to cooperate on IDI's joint initiative with the Asian Development Bank - Sustainable Performance Audit Practices in Asia and the Pacific and forms part of a global team that designs and develops approaches, methodologies, learning modules and documents relevant to the initiative. Many thanks to SAI USA for their support with this work.

Welcome new members!

In 2025 we had the pleasure of welcoming two new members to the PAS subcommittee, with SAI Namibia joining in June and SAI Belgium joining in December and if that wasn't exciting enough, we also welcomed SAI Poland as a member at the beginning of 2026! Speaking on behalf of the entire PAS family, we want to welcome you all! 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 37 members!



Republic of Namibia
Office of the Auditor-General



Work plan 2026-2028

The PAS secretariat has submitted to PSC its work plan for the period 2026 to 2028, with comments and feedback that were gathered from members at the annual meeting in April 2025 and during the workshops held in November, incorporated. PSC will consolidate its workplan with the work plans of its four subcommittees and the consolidated plan will be shared with members soon.

Agenda for 2026

Providing support to the members representing PAS on the SDP initiatives and keeping other members informed of progress will remain a priority for PAS in 2026. Another key priority will be engaging with other standard setters like IFAC and IIA on common challenges and in particular considering AI and sustainability. Work will begin shortly on the projects set out in the new work plan and we will be in touch with members very soon regarding this work.

17th PAS Annual Meeting - Hungary

The 17th annual PAS meeting will take place in Budapest, Hungary on 24-25 March 2026.

The meeting will provide an opportunity to engage with other standard setters, 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.

Artificial intelligence will be a key focus of the knowledge sharing portion of the meeting with a particular emphasis on the potential impact of new technology on auditing standards.



*17th Annual PAS
Meeting, Budapest,
Hungary
24-25 March 2026*

