

**17th INTOSAI Performance Audit Subcommittee annual meeting hosted by the State
Audit Office of Hungary, in Budapest
24 – 25 March 2026**

Tuesday 24 March		
Time	Agenda item	SAI/Speaker
9:00	Arrival tea/coffee	
9:30	Opening remarks and introduction	
	Welcome – opening remarks	SAI Hungary
	Opening remarks and presentation of the agenda	PAS Chair
	Opening remarks from the Chair of the Professional Standards Committee	Ms Helga Berger
	Round table introductions	All participants
	Group photo	All participants
10:30	Networking coffee break	
11:00	Updates and SDP initiatives	
	Professional Standards Committee	
	Annual address from PSC	PSC
	Feedback from PAS members involved in SDP initiatives	
	A - Improving accessibility to the pronouncements	ECA
	T – Developing clear and consistent terminology for the IFPP	SAI South Africa
	G – Developing a better approach to providing guidance	SAI Ghana
	P – Updating the content and presentation of the INTOSAI Principles	SAI Romania
	I – Ensuring the clarity of the ISSAIs	SAI Sweden
	Q&A and discussion on initiatives	All members
12:35	Networking lunch	
14:00	Panel discussion	
	Setting and maintaining standards – the challenges. A discussion with key players and stakeholders	Various speakers
15:30	Networking coffee break	
15:45	Closing session	
	The three lines model	IIA
	PAS workplan – upcoming work	PAS Chair
	Closing remarks	PAS Chair

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Wednesday 25 March		
Time	Agenda item	SAI/Speaker
9:00	Arrival tea/coffee	
9:30	IDI	
	Annual update from IDI	IDI
10:00	AI – knowledge sharing	
	Introduction to the theme and thoughts on how AI will affect performance audit	SAI Norway
	Use of AI in Performance Auditing by SAI India	SAI India
	How the NAO is planning for AI in its performance audit work	SAI UK
	Discussion on members' plans for AI/experiences to date	All participants
11:20	Networking coffee	
11:50	Continuation of AI knowledge sharing	
	Auditing Algorithms - Experiences on Auditing Algorithms and Artificial Intelligence in the Dutch Government – audit framework	SAI Netherlands
	Leveraging AI in Performance Auditing: A Feasibility Study for the State Audit Office of Thailand	SAI Thailand
	Processing 3,595 documents (164,672 pages) in one night	SAI Hungary
12:30	Networking lunch	
13:45	Cooperation with international bodies and working groups	
	AI and sustainability - the challenges for standard setters	IFAC
	News from WGEPPP, including the use of AI in evaluation	WGEPPP
	IIA's AI framework	IIA
	Foresight audits	SCEI (SAI Egypt)
14:55	Knowledge Sharing – updates and insights from members	
	Aspects of forecasting labour market processes driven by automation – a critical analysis	SAI Hungary
	PMF – pilot project performance audit cycle	SAI Malta
	SAI Brazil's citizen-centred performance audit model	SAI Brazil
15:35	Meeting summary	
	Any other business	PAS Chair
	Information about future meetings	
	Closing remarks	