



INTOSAI Performance Audit
Subcommittee

Work plan

2026-2028



Introduction

The Performance Audit Subcommittee (PAS) is a subcommittee of INTOSAI's Professional Standards Committee (PSC). PAS has the mandate to

- Develop and maintain standards and guidance for performance auditing in accordance with the strategic development plan for the INTOSAI Framework of Professional Pronouncements (SDP)1.
- Actively promote INTOSAI standards and guidance for performance auditing as set out in INTOSAI's Framework of Professional Pronouncements (IFPP).
- Identify needs among Supreme Audit Institutions (SAIs) for additional guidance and other material to support performance auditing.
- Share knowledge and experience of developments in public sector policy and financial management and assess the impact on performance auditing theory and practice.
- Share knowledge and experience of developments in performance auditing theory and practice.

PSC has identified key challenges that INTOSAI and particularly the IFPP will face in the coming years, namely

- Implementation of Standards
- Sustainability Reporting
- Artificial Intelligence

Considering these challenges, the 2026-2028 workplan sets out the tasks PAS will endeavour to achieve within the timeframe set for each task. PAS will prioritise critical tasks that relate to the development and maintenance of standards and guidance for performance auditing.

PAS operational work plan

Goal 1.1 Continue developing the IFPP as principles based and ensure a dynamic and flexible provision of guidance and other supporting material			
PAS Activity	Resource¹	Timeframe	Priority
Review GUIDs 3910 and 3920 to ensure alignment with changes resulting from the SDP initiatives.	8-10 members and PAS secretariat	Planning to commence in 2028, or earlier if possible.	Critical
Review GUIDs 3910 and 3920 as part of the maintenance project.	8-10 members and PAS secretariat	Planning to commence in 2028. ²	Critical
Engage and provide feedback to WGEA on its work on reviewing GUIDs relating to environmental auditing	2 members All members for consultation	2027	Critical
Continue to engage with IDI in developing performance audit related material as required by IDI.	1-2 members per task	Ongoing	Important
Continue to promote IDI's PESA qualification within the performance audit community.	1 member	Ongoing	Important
Goal 1.2 Assure the consistency, professionalism, quality and relevance of the IFPP and regularly update the IFPP technical content in response to developments in the audit profession and user feedback			
PAS members participating in SDP initiatives	6 members	2026-2028	Critical
Engage with PAS members participating in the SDP initiatives, provide support and facilitate feedback across initiatives and to/from all members	PAS secretariat All members for consultation	2028-2028	Critical

¹ The resources required will ultimately be decided on at the start of each task when the appropriate planning/consideration of the task takes place.

² The maintenance project planning may need to be delayed until the next workplan period, depending on when the outcomes of the SDP initiatives are available.



Secretariat to update all members on SDP initiatives at least annually and more often if needed. Annual meeting agenda to include an update from PAS members participating.	PAS secretariat Six members	Twice a year	Critical
Consider the impact for PA pronouncements relating to changes from the initiative	Working group – 6 members	2027-2028	Critical
Conduct maintenance on the performance audit standards	8-10 members and PAS secretariat	Planning to commence in 2028 or earlier if possible.	Critical
Maintain a list of potential changes required as part of the maintenance project (feedback from initiatives, members, IDI etc....)	PAS secretariat	Ongoing	Critical
Prepare conforming amendments relating to the performance audit standards when the need arises	All members for consultation PAS secretariat	Ongoing	Critical
Contribute to the PSC's review of due process	PAS secretariat 1-2 members	2026	Critical
Set up a working group to research if there is a need for PA guidance on sustainability and if so, draft guidance.	8-10 members	2027	Important
Goal 1.3 Draft and present IFPP material clearly, while leveraging technology to ensure it is accessible in a way that is meaningful to users			
Actively engage with FIPP and follow relevant guidance and use approved terminology	All members	Ongoing	Critical
Set up a working group to research and explore the impact of technology developments for PA (including AI) and/or participate in a cross-subcommittee working group.	3-4 members	2026	Important
Goal 1.4 Advocate for, support and monitor the implementation of the IFPP by SAs in order to gain feedback on its relevance and use, and to identify opportunities for improvement			
Engage with IDI on the update of the Performance Audit Handbook.	PAS Secretariat and 1 member	2027	Critical
Engage with ISLO to seek feedback relating to the implementation of standards	1 member	Annually	Critical



Review Terms of Reference	All members	2026-27	Important
Review the sub-committee structure (consider vice chair)	PAS Secretariat 2 members	2026-27	Important
Engage with IDI and contribute where possible to relevant initiatives linked to performance audit. Also, strive to share IDI material relevant to PA with members. Continue to promote PESA 'PESA Champions' and participating in the PESA accreditation working group	PAS Secretariat and individual PAS members as the need arises	Ongoing	Important
Increase engagement with WGEPPP and identify opportunities for cooperation. Set up a WGEPPP liaison officer	1 member	Ongoing	Desirable
Engage with other subcommittees – invite the secretariats to annual meetings. Meet quarterly.	PAS Secretariat	Ongoing	Desirable
Establish a pilot project – a knowledge sharing network that allows members to select a topic relevant to the PA standards and of mutual interest to members (for example accessibility of reports, AI). Results of knowledge sharing to be reported to members at the annual meeting. Includes consideration of emerging issue and trends (use of SCEI report on emerging trends) and how this future looking analysis can be integrated into performance audits e.g. assessing an organisation's readiness for emerging risks and long-term trends. May consider examining the inclusion of a presentation on an emerging issue at each annual meeting.	2 – 4 members with input encouraged from all interested members	Pilot project to start	Desirable