Priorities and the role of the PAS in implementing the ISSAI 3000 series

- PAS and IDI collaboration

Ms Hege Larsen, PAS Secretariat

11th annual meeting of the Performance Audit Subcommittee (PAS)
18-19 April 2018, Budapest, Hungary
Implementation of the ISSAI 3000 series
- PAS Work Plan 2017-2019

In the period 2017-2019, the PAS will:

Support the implementation of the new ISSAI 3000 series

- In close cooperation with the INTOSAI Development Initiative (IDI)
Terms of Reference between IDI and PAS

IDI support for implementation of PA ISSAIs

IDI-PAS COOPERATION

TOR between IDI and PAS
IDI - PAS Cooperation for 3i Programme

The ToR signed in Brasilia 2017
Role of PAS members in 3i product development and maintenance:

- Participate in development and maintenance of 3i PA products
- Expert review of 3i PA products at version 0 and exposure stage
- Support SAIs in using 3i products
Role of PAS members in SAI Audit Professional’s Certification Pilot:

- Participate in development of syllabus and assessment framework
- Participate in quality assurance of PA learning programme
- Participate in design, development and review of evaluation for SAP (PA)
Role of PAS members in Quality Assurance Programme:
• Part of team that supports SAIs in setting up QAPA function.
• Participate in QA reviews of cooperative performance audits e.g. Auditing preparedness for implementation of SDGs
Role of PAS members in cooperative performance audits:

- Quality assurance of performance audits
- Independent Review of QA of performance audits
- Participation as resource persons in blended support
Role of PAS members in Community of Practice:

- Contribute PA content for 3i community of practice
- Manage 3i community for performance audit
Role of PAS members in SAI Level ISSAI Implementation Support:
• Participate as resource persons in different phases
Sustainable Development Goals

INTOSAI Strategic Plan Crosscutting Priority 2, Approach 2:
«Performance audits of key government programmes that contribute to specific aspects of the UN Sustainable Development Goals»

• Requires one PAS member to participate in the project, which will be coordinated by PAS Secretariat. Partner will be IDI and others currently involved in Approach 1.
• Proposal: see Chair`s reflections under agenda item 2B.
• Interested PAS members: please contact PAS Secretariat directly.
ISSAI implementation

Source: IDI Global SAI Stocktaking Report 2017, with annex
Methodology for assessing ISSAI adoption and implementation
Source: IDI Global SAI Stocktaking Report 2017

• Decision to adopt ISSAIs
• Development of relevant policies and manuals
• Implementation of the relevant ISSAIs (pilots)
• Independent quality assurance system
Measuring ISSAI implementation
Source: IDI Global SAI Stocktaking Report 2017

• **Level 2 ISSAIs**: covering independence, transparency and accountability, code of ethics, and quality
  - Quality is separated into quality control (part of the audit) and quality assurance (independent review after the audit that the quality control system functions effectively)
  
• **Level 3 ISSAIs**: financial audit, performance audit, and compliance audit

• Where feasible, the existence of appropriate policies and manuals and implementation of ISSAIs in practice
Implementation: audit standards

Source: IDI Global SAI Stocktaking Report 2017, with annex
Implementation: audit manuals
Source: IDI Global SAI Stocktaking Report 2017, with annex
Implementation: Level 3 ISSAIs

Source: IDI Global SAI Stocktaking Report 2017, with annex

Source of Data: IDI Analysis of Available SAI PMF Assessments