

## PSC Mandate 2017 – 2019

Based on the current version of the draft INTOSAI strategic plan 2017-2022, TCU and ECA, the incoming chair and vice-chair of the PSC, have developed a draft mandate for the period 2017-2019 to indicate the main objectives the PSC will pursue in the next three years. We aim to discuss these ideas with the PSC-SC members in Copenhagen. An updated version will be prepared, taking into account the feedback from this meeting, together with the results of the 2016 NCOSAI. This version, aligned with the final version of the strategic plan, will be presented for approval at the PSC-SC meeting in 2017.

### 1. Provide for a strong organizational structure to support the standard-setting process

In light of the significant changes approved by INCOSAI 2016 and incorporated in the Strategic Plan 2017-2022, the PSC will build on and fully implement the improved standard setting process.

This new structure will add to the current subcommittees and PSC Steering Committee, a Common Forum established by the three Goal Chairs. It is the responsibility of the PSC to ensure effective governance of the common forum in collaboration with the goal chairs of the CBC and KSC. The Common Forum will be responsible for quality of the INTOSAI professional standards<sup>1</sup>. The PSC will also seek to establish an independent advisory group to give external opinions in matters related to INTOSAI standards. Further consideration will be given to the need for a permanent structure to provide technical support function to INTOSAI standard setting activities.

### 2. Offer strategic guidance and overall coordination of the standard-setting process

As ultimate guardian of INTOSAI's Goal 1 - Professional Standards, the PSC will – in collaboration with the Goal chairs of the CBC and KSC work to facilitate the continued development and maintenance of the ISSAI Framework<sup>2</sup>, basing development of new guidance and projects on a coordinated approach and strategic leadership taking into account the SAIs' and other stakeholders' demands and needs, their capacity to implement new guidance and the sub-committees' capacity to regularly maintain and review existing products and deliver new standards.

The PSC will also work to strengthen the structures of governance so as to enhance the trust of INTOSAI members and stakeholders in INTOSAI's standard-setting function and ensure sufficient coordination between the development of new standards and any related INTOSAI initiatives to support ISSAI implementation and sound professional practices. The PSC will seek

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<sup>1</sup> The current ISSAI framework is now being revised. Here the term "standard" is being used to name any document that is part of the current framework, even if it could be not considered properly a standard in the new framework. Further revisions in the terminology used here could be done in the future.

<sup>2</sup> In line with the previous comment, we are using the expressions "ISSAI framework" and "ISSAI implementation" because it is widely used in Intosai. Further revisions in the terminology used here could be done in the future.

to ensure the overall effective operation of INTOSAI's standard-setting activities in line with the due process.

### 3. Consolidate the Standards Framework

The PSC will drive the consolidation of the ISSAI framework and existing ISSAIs and aim for ISSAIs to be sufficiently clear, relevant and appropriate, so that they are widely recognised by all stakeholders as an authoritative framework for public sector auditing.

### 4. Support capacity development initiatives for the Implementation of INTOSAI Standards

The PSC will promote the ISSAIs as the basis for development of any education and certification programmes, as well as education and training standards. It will support and participate in initiatives to implement INTOSAI standards, in cooperation with the CBC, the KSC, IDI and other INTOSAI and external bodies, through education, training and certification and methodological support of SAIs' efforts to comply with the standards.

### 5. Monitor the implementation and adoption of the standards

INTOSAI standards should be relevant and useful for auditors in the field. In order to achieve that, the PSC will build on existing initiatives and seek to implement a monitoring system to ensure the implementation of the ISSAIs. The PSC will collect feedback on the SAIs' practical experience using the standards in audits or as a basis for national standards and feed this back into the standard setting process. This system should engage actors, including regional groups, for high quality and relevance of INTOSAI standards during the entire standard setting process, taking into account any difficulties observed during standards' implementation due either to their quality or any other external issues.

#### **N.B. Terminology used**

Organizational **structure** => standard-setting **process** => **framework** of professional pronouncements