

**Meeting agenda**

<b>DAY 1, 25 MAY</b>			
<b>Time (CET)</b>	<b>No.</b>	<b>Agenda item</b>	<b>Speaker(s)/moderator</b>
<b>Please join the meeting a few minutes early. We will start precisely at 1 p.m. (13:00) CET.</b>			
13:00-13:10	1-A	<b>Opening remarks</b>	PAS Chair, Mr Morten Nordberg
13:10-13:25	1-B	<b>PAS Work Plan 2020-2022</b> <i>For information and discussion.</i>	Speaker: Ms Hege Larsen (PAS) Moderator: Mr Morten Nordberg (PAS)
13:25-14:10	1-C	<b>Update on INTOSAI processes and PAS activities</b> <ul style="list-style-type: none"> <li>✓ Member updates</li> <li>✓ Communication: initiatives and status</li> <li>✓ ISSAI updates</li> <li>✓ SDP for the IFPP 2020-2022 Component 1 Review Process</li> <li>✓ PAS/INTOSAI consultations</li> </ul> <i>For information and discussion.</i>	Speakers: <ul style="list-style-type: none"> <li>✓ Ms Hege Larsen (PAS)</li> <li>✓ Ms Paula Dutra and Mr Geoffrey Simpson (both PSC Secretariat)</li> </ul> Moderator: Mr Morten Nordberg (PAS)
14:10-15:00	1-D	<b>Technical update: Combinations in public sector auditing with a focus on performance</b>	Speaker: Mr Lars Florin (SAI Sweden) Moderator: Ms Hege Larsen (PAS)
15:00	<b>End of Day One</b>		

<b>DAY 2, 26 MAY</b>			
<b>Time (CET)</b>	<b>No.</b>	<b>Agenda item</b>	<b>Speaker(s)/moderator</b>
<b>Please join the meeting a few minutes early. We will start precisely at 1 p.m. (13:00) CET.</b>			
13:00-13:05	2-A	<b>Welcome and opening remarks</b>	Mr Morten Nordberg, PAS Chair
13:05-13:50	2-B	<b>Technical update: discussion on using the work of internal auditors in performance audit</b>	Speaker: Mr Wilfred Aquilina (ECA) Moderator: Ms Hege Larsen (PAS)
13:50-14:20	2-C	<b>PAS priorities:</b> <ul style="list-style-type: none"> <li>✗ Knowledge sharing initiatives and implementation support</li> <li>✗ Quality assurance process for non-IFPP products</li> <li>✗ Membership and organisational structure</li> </ul> <i>For information and discussion.</i>	Speakers: <ul style="list-style-type: none"> <li>✗ PAS secretariat</li> <li>✗ PSC secretariat</li> </ul> Moderator: Ms Lene Christiansen (PAS)  <b>The session was cancelled due to time constraints and delays in session 2-B.</b>
14:20-14:40	2-D	<b>Technical update: IDI Performance Audit Handbook</b> <i>For information.</i>	Speakers: <ul style="list-style-type: none"> <li>✓ Mrs Cathleen Berrick (US GAO)</li> <li>✓ Mr Andy Fisher (UK NAO)</li> </ul> Moderator: Mr Morten Nordberg (PAS)
14:40-14:45	2-E	<b>PAS Work Plan 2020-2022</b> <i>Motion of approval.</i>	Speaker: Mr Morten Nordberg (PAS)
14:45-14:55	2-F	<b>Other business, items list:</b> <ul style="list-style-type: none"> <li>✓ Summing up decisions</li> <li>✓ Evaluation of the agenda</li> <li>✓ Information about future meetings</li> </ul>	Moderator: Ms Lene Christiansen (PAS)
14:55-15:00	2-G	Closing remarks	PAS Chair
15:00	<b>Meeting closed</b>		

For list of participants, please see [PAS meeting handbook](#).

## **Day 1:**

### **Agenda item 1-A: Opening remarks**

Acting PAS Chair, Mr Morten Nordberg, welcomed PAS representatives and observers to this online event, which will be one of hopefully several online meetings until the committee can meet again in person. Mr Nordberg expressed his appreciation to all for participating in this meeting, and extended a special thanks to speakers that have been willing to prepare and contribute in discussions during these two days.

Mr Nordberg informed that this will be his last PAS event as acting chair, as he is moving on to other important tasks in SAI Norway. Incoming chair is Ms Lene Christiansen, Deputy Director General for Performance Audit Methodology (SAI Norway). Lene will officially take over as acting chair of PAS 1 September 2021. A warm welcome to Lene in PAS!

### **Agenda items 1-B (and 2-E): PAS Work Plan 2020-2022**

The Performance Audit Subcommittee's overall strategies are reported in the triennial PAS Work Plan, corresponding with the INCOSAI cycles and adopted at the first PAS meeting after an INCOSAI. Due to the escalation of the Covid-19 outbreak in early 2020, and the subsequent cancellation of the planned 13th annual PAS meeting in Georgia the same year, the work plan did not undergo the appropriate approval process during 2020. Nevertheless, the main priorities listed in the draft plan presented for approval by PAS prior to this meeting guided PAS' work throughout 2020 and 2021.

The work plan adoption process requires a written consultation in PAS. This time, the consultation was finalised 7 May 2021, and feedback and suggestions from members and observers was systematically considered before presenting a final draft for approval at the PAS meeting. Most of the comments received were in agreement with suggested priorities, without proposing changes or additions. In session 1-B, the secretariat briefly introduced the work plan and addressed some of the comments and suggestions that came up during the consultation phase. The session also included a recap of the previous PAS work plan (2017-2019), the process behind developing the 2020-2022 work plan, the impact of the resource situation and, as a result of limited resources and recent experiences; the importance of making priorities. Concerning external requests for PAS support or participation in projects and reviews that are not mandatory for PAS as a standard setter, such projects should be included in the PAS work plan as an original priority or an addition, following:

- Negotiations with PAS;
- An assessment of relevance, accuracy and available resources in PAS;
- Formal agreement about process, responsibilities, mandates and;
- PAS support/consultation should not be automatically assumed.

These projects are now in the category "other priorities".

The plan were to be formally approved by PAS on day 2 of the meeting, please see agenda item 2-E.

### **Agenda item 1-C: Update on INTOSAI processes and PAS activities**

This session covered: Member updates, communication (initiatives and status), ISSAI updates (by the Professional Standards Committee (PSC) Secretariat), PAS resources and priorities, and INTOSAI/PAS consultations, including PAS involvement in the [Component 1 review](#).

The PSC secretariat informed PAS members and observers that the document "Building a Performance Audit Function" was recently published as part of GUID 3910 Central Concepts for Performance Auditing on issai.org: [GUID-3910-Central-Concepts-for-Performance-Auditing\\_incl\\_Appendix\\_Building\\_a\\_PA\\_function.pdf](#)

The PSC secretariat also provided an update on current and upcoming activities linked to the ongoing Component 1 review. The next step is an INTOSAI-wide survey, to be distributed in July.

On PAS priorities and activities, please see [Slides Day 1](#) for more information. The committee will return to the discussion on resources and a detailed plan for PAS activities in a dedicated online session in a few months.

#### **Agenda item 1-D: combinations in public sector auditing with a focus on performance (technical update)**

As an introduction to the technical update session on combinations in public sector auditing with a focus on performance, Mr Lars Florin from SAI Sweden authored a discussion paper (draft dated 2021-05-20) on the topic, which was circulated to meeting participants prior to the event. Please find the discussion paper in the [PAS meeting handbook](#).

Following a presentation by Mr Florin on the subject, committee members shared their views on the paper itself and the topic of “combined audits”.

See [Slides Day 1](#).

## **Day 2:**

#### **Agenda item 2-A: Welcome and opening remarks**

The PAS Chair, Mr Morten Nordberg, opened the meeting on day 2 with a reference to the important administrative and organisational issues that were addressed as part of day 1, some of which were to continue in discussions on day 2. The Chair also referred to the first technical session with Mr. Lars Florin from SAI Sweden on the issue of combinations in public sector auditing, on day 1 of the meeting. The technical sessions/updates are a new format for the PAS meetings, and something that were to continue with two dedicated technical sessions on day 2.

Regarding the Day 1 technical update, the Chair emphasised that the distinction between “combining audit objectives” and “combining standards” represents an essential clarification, and he extended a special thanks to Mr Florin for preparing the discussion paper on this subject.

#### **Agenda item 2-B: discussion on using the work of internal auditors in performance audit (technical update)**

A [draft practice note](#) on using the work of internal auditors in performance audit (v.1.0) was the basis for this session. A presentation by Mr Wilfred Aquilina (European Court of Auditors) was followed by a technical discussion on the content of the paper and the specificities when using the work of internal auditors in performance audit. Please see [Slides Day 2](#) for Mr Aquilina’s presentation. There were no conclusions with regards to the technical content presented in the paper or in discussions during the session.

#### **Agenda item 2-C: PAS priorities**

**Session 2-C on PAS priorities unfortunately had to be cancelled because the previous session 2-B discussion went overtime.**

Agenda item 2-C was planned to cover the following (for information and discussion):

- Knowledge sharing initiatives and implementation support
- Quality assurance process for non-IFPP products (see meeting handbook).
- PAS membership and organisational structure

**These issues will be addressed in a later, dedicated PAS meeting, or prepared/discussed by written procedure.**

**Agenda item 2-D: IDI Performance Audit Handbook revision process (technical update)**

Mrs Cathleen Berrick (US GAO) and Mr Andy Fisher (UK NAO) gave an update on the process of revising the IDI PA handbook over the course of the last two years, with a particular focus on what engaging in PAS work entails, as well as how it can benefit a PAS member SAI.

The Chair expressed his gratitude to US GAO and UK NAO for all the time and resources they contributed to this project on behalf of PAS. The committee is completely reliant on the willingness of members to make contributions to activities and projects such as these. A warm thanks also to the IDI and especially Ms Maria Lucia Lima, who coordinated the revision process on the IDI side. Ms Lima informed that the handbook - Version 1 - is to be published in the next couple of months.

**Agenda item 2-E: PAS Work Plan, motion of approval**

Following the assessment of input from PAS since 2019 and a consultation process in April/May 2021, the chair motioned that PAS consider the draft PAS Work Plan 2020-2022 for approval. To be forwarded to, and adopted by, the 2021 INTOSAI Governing Board.

Following the PAS Chair's motion, the PAS Work Plan 2020-2022 was approved, listing the following priorities:

The 2020-2022 PAS Work Plan is focused around six main priorities, consistent with PAS' mandate and strategies. Involvement in external projects and initiatives (category: "other priorities") will depend on an assessment of perceived relevance and available resources, and thus be subject to negotiation in each individual case.

PAS Main priorities 2020-2022:

- ❖ Support the implementation of the INTOSAI standards on performance auditing by focusing on PAS specific projects and the development of additional support material for performance audit.
- ❖ Follow up and conclude PAS participation in existing engagements from the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2017-2019.
- ❖ Contribute to realising the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2020-2022, specifically related to:
  - Component 1: Reviewing and refining the conceptual framework, and:
  - Component 2: Development work on key topics, when relevant.
- ❖ Start planning scheduled maintenance of ISSAI 3000 and GUIDs 3910 and 3920
  - Including GUID 3910 Appendix: Building a Performance Audit Function.
- ❖ Continue to be an arena for sharing knowledge and good practice in performance audit.
- ❖ Finalise IDI's Performance Audit ISSAI Implementation Handbook.

Other priorities:

- ❖ Support, when possible, other INTOSAI standard setting projects that may require the involvement of performance audit experts.
- ❖ Support, when possible, capacity building and training efforts of relevant INTOSAI bodies.

Next steps: following the committee's approval, PAS requests that PSC bring the Work Plan to be considered for adoption at the 2021 INTOSAI Governing Board. Detailed projects and activities should be mapped out in the next few months, and there is an expectation that PAS members who get involved in internal or external projects and activities should be duly informed about what is expected of them in terms of participation (timelines, deliverables, type of collaboration).

**Agenda item 2-F: other business**

**Item 1: Summing up decisions**

- ❖ PAS Work Plan 2020-2022 approved by PAS. To be brought by PSC to the INTOSAI Governing Board 2021 for adoption.
- ❖ Membership and organisational structure: to be evaluated and discussed in later meetings.
- ❖ Knowledge sharing and implementation support initiatives: to be discussed and planned in more detail in later meetings, including how to actively involve members.

**Item 2: Evaluation of the agenda**

There were no specific, immediate comments to the agenda and participants were invited to provide comments by emailing these to the secretariat. We have not received any comments related to the evaluation of the agenda.

**Item 3: Information about future meetings**

The session included a brief discussion on the need for more online events until the committee can meet again in person. Based on input from PAS members, the chair suggests to organise online seminars dedicated to technical issues, development projects or knowledge sharing/best practice in the next few months. Depending on the subject matter, these could be open to a wider INTOSAI audience, such as knowledge sharing events. There will also be a need to cover the strategic issues that were presented briefly in this meeting, such as related to details of the work plan and PAS priorities, in dedicated sessions.

On the subject of the next in-person PAS meeting, PAS member Mr Andy Fisher invited PAS to London for the next annual meeting, to be hosted by the UK National Audit Office (NAO). Although the course of the pandemic is highly unpredictable, we hope to be able to plan for a meeting in London in the first half of 2022. The last, regular annual PAS meeting was in South Africa in 2019.

PAS members and observers will receive updates on the planning of the London meeting as soon as we have more information. Read more about the UK NAO [here](#).

**Agenda item 2-G: closing remarks**

By Ms Lene Christiansen and Mr Sverre Lunde, both SAI Norway.

Director General Mr Sverre Lunde, SAI Norway, extended his thanks to Mr Morten Nordberg for his time as acting chair of PAS. During Mr Nordberg's time as chair, we have reached a number of great accomplishments, and hopefully, the PAS will be able to draw from Mr Nordberg's experience going forward. Further, Mr Lunde welcomed the incoming chair, Ms Lene Christiansen, in PAS.

Ms Christiansen is Deputy Director General for the Performance Audit Methodology unit at SAI Norway, and will take over officially as acting chair of PAS on September 1<sup>st</sup>, 2021. Ms Christiansen stated that she is honoured and humble to take on the task as chair, that she is looking forward to working with the membership of PAS, and explained how she spent the last few months taking part in the secretariat's work to prepare herself for the role. Lastly, she extended her thanks to Mr Nordberg for his steady leadership over the last two years and stated that she is looking forward to seeing members and observers again in some months for another PAS online meeting, and in anticipation that we can meet again in person, hopefully in 2022.