



**INTOSAI  
PSC**

Professional  
Standards  
Committee

[www.psc-intosai.org](http://www.psc-intosai.org)

## **Minutes from the PSC Subcommittee meeting 04/05/2021**

Participants:

PSC Chair: Paula Hebling, Anahi Maranhão, Raisa Ojala, Lara Rosa

PSC Vice-Chair: Geoffrey Simpson, Alan Findley, Radek Majer

TSF: George Haule, Adrian Gogolan

ICS: Pawel Banas, Kamila Zyndul

PAS: Hege Larsen, Morten Nordberg, Lene Christiansen

FAAS: Daniel Boutin

CAS: Vani Sriram, Vijay Kumar, Vishnukanth, Chanda Pandit

1. Adrian Gogolan welcomed to the INTOSAI TSF
2. Component 1 milestones:
  - a. Draft survey by the end of May
  - b. 13th of June survey online, 1.5 month to answer
  - c. Analysis by mid-September, report to the PSC SC meeting in October and then to GB in November
  - d. Dates to be adjusted and posted to PSC Website
3. TSF Presentation on GUID5160, project 2.6., Work of Internal Auditor
  - a. TSF Suggestion: give more visibility for Performance audit in the GUID;
  - b. Report to be shared with ICS and PAS with detailed information;
  - c. Discussion took place and stated the different positions of the PAS and the ICS regarding project 2.6. The PSC Chair encouraged to move forward with the project, leaving the problems in the past and looking into the future.

- d. A meeting mediated by the TSF, include PAS, ICS and the WG to discuss the TSF report was suggested
4. TSF Presentation on project 2.3. Combined audit
  - a. TSF Suggestion: no clear gap or demand for a IFPP document on combined audit
  - b. PSC Vice-Chair: component 1 includes discussions on the concepts of combined audit. Most audits include different types of audit objectives.
  - c. Discussion took place regarding the steps forward from the different points of views of the subcommittees. The PSC Chair suggested to start with a concept note to mature the idea, then decide on the way forward. A flexible document might be more useful than a GUID that takes 3 years to approve.
5. Rules of engagement
  - a. Document sent; written comments expected from the subcommittees.
6. INTOSAI Strategic Plan - Goal 1 objective
  - a. Subcommittees not mentioned specifically because when mention "PSC" it includes the subcommittees as one; Proposal submitted to GAO, but comments are welcome; Latest draft of Goal 1 to be send to the subcommittees;
  - b. Further comments can be sent by email, quick responses appreciated.
7. News from the subcommittees
  - a. PAS: workplan to be approved, planning the scheduled maintenance of the 3000 series (depending on component 1 results), membership questions to be addressed since not all members are not active, and new members not admitted. PA Handbook under construction.
  - b. CAS: Covid related audits and collaboration with IDI, e-learning program, CAS meeting end of the year helped discuss these.
  - c. ICS: hope for a solution to project 2.6 with PAS. Project 2.5. comments from the PSC opposite to FIPP's comments. To be decided what to do.
  - d. FAAS: meeting set for another date to discuss FAAS workplan
8. News from the PSC
  - a. New dates for PSC SC 24/06 due to UN INTOSAI Symposium;
  - b. By the end of the year, information about Subcommittee chairs interest to continue;
  - c. PSC Vice-Chair: discuss subcommittee membership issues, online meetings for a large group, physical meetings for a core group that collaborates;



- d. Next meeting before PSC SC, invitation to be sent.