

**INTOSAI PSC Subcommittee on Internal Control Standards –
Draft Work Plan 2010-2013**

- 1) Work out examples of internal control measures, for all internal control objectives (effectiveness, efficiency, ethical standards, compliance with laws and regulations, etc.) and all control components (control environment, risk assessment, information and communication, etc.). By way of an example, what control measures could be envisaged for information and communication aimed at increasing effectiveness? The existing examples from the Guidelines could be used and put on the e-platform. This fits with the aim of bringing guidance closer to the SAIs.
- 2) Actively promote the integration of the INTOSAI GOV internal control and risk management conceptualization into the ISSAIs, notably on financial audit, performance audit, compliance audit. This is in line with the 2010-2013 PSC plans aimed at streamlining the standards.
- 3) Integrate the Guidelines and the Further Information on risk management. For the sake of clarity, it is preferable to have one single document with risk management as the main concept and internal control regarded as a part of it. This topic could be explored in consultation with COSO, thus opening lines of communication with COSO.
- 4) Prepare a paper concerning reporting on internal control (for example as “in control statements”). A survey could be conducted on that subject in order to establish the extent to which internal control reporting exists, under what forms and what the underlying frames of reference are.
- 5) Monitor and analyze the use of the e-platform both in terms of its utility value and content of the information (trends, topics for future work plans, targeted requests for further information, etc.). This should result in a report in 2013.