

PSC Mandate 2017 – 2019

The Professional Standards Committee (PSC) mandate for the years 2017 to 2019 is based on the INTOSAI Strategic Plan 2017-2022. The Plan states that INTOSAI's efforts towards providing a widely recognized set of international professional standards, initiated in 2004, will be intensified during the period 2017-2022. The PSC is the body designated by the INTOSAI to lead these efforts. In order to fulfill this mission, the PSC will focus on initiatives conducive to the establishment of high quality standards and other pronouncements, so that they are considered common goods, essential for promoting professional and institutional development.

Aware of its fundamental role before a great number of SAIs, their professionals and stakeholders, the PSC commits to carry out the present mandate, which summarizes the broad task assigned to it by the INTOSAI community, formalized in the organization's Strategic Plan.

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

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 (the Forum for INTOSAI Professional Pronouncements – FIPP). It is the responsibility of the PSC Steering Committee to ensure effective governance of the common forum in collaboration with the goal chairs of the CBC and KSC. The FIPP will be responsible for quality of the INTOSAI professional pronouncements. The PSC will also seek to establish an independent advisory function 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 standard-setting

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 framework¹, 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 and ensure sufficient coordination between the development of new standards and any related INTOSAI initiatives to support ISSAI implementation and sound professional practices.

¹ We are using the expressions "ISSAI framework" and "ISSAI implementation" because it is widely used in INTOSAI. In these expressions, ISSAI refers to any kind of pronouncements included in the framework

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

3. Consolidate the Standards Framework

Working in conjunction with CBC and KSC, the PSC will drive the revision of the ISSAI framework towards the INTOSAI framework of professional pronouncements (IFPP) ,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. The Strategic Development Plan will be central to organize and prioritize this work.

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

The PSC will promote the ISSAIs as the basis for development of 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, the IDI, the Regional Organizations 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 pronouncements. 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 organizations, 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