

For the attention of the Professional Standards
Committee

Att: Mr Raimundo Carreiro, Ms. Danièle Lamarque

Dear colleagues,

We want to thank the PSC Chair and vice-Chair for the opportunity to comment on the planned revision of the Strategic Development Plan (SDP) for the IFPP 2017-2019. The SDP was a central topic at the 10th annual PAS-meeting held in Oslo on the 26th & 27th of April.

We would like to stress the importance of securing a good process for the development of the next SDP for 2020-2022. As the new chair of PAS, and on behalf of the subcommittee as a whole, it is in our interest to buy into the development of both the current SDP and future SDPs. The SDP was discussed in depth at this year's PAS meeting. There is agreement within the PAS that a number of projects listed under priority 2 and 3 are potentially interesting, but there is a general lack of information about direction and scope of each project in the SDP tables 3 and 4 that hinders a proper evaluation. For the following projects, the PAS suggests amendments as follows:

Project 2.3 Suggestion: include the Performance Audit Subcommittee in the suggested working group, in an advisory role as a minimum.

Project 2.7 Suggestion: to withdraw the project from the SDP and discard ISSAI 5210-5240 as such. The PAS has some problems in identifying why INTOSAI should have subject specific guidance on privatization. If the project proposal is not withdrawn, the Performance Audit Subcommittee should be removed as a candidate for the working group.

Project 2.9 Suggestion: Remove the PAS as candidate for the working group. The PAS concludes that the existing Working Group on Public Debt should be capable of finalizing such a project without the support of the PAS, should it go forward. Also, the subject matter is of little significance for performance audit.

Project 3.1 Not a suggestion, but a question: how does this project link to the work of the INTOSAI Chair on SDGs? Efforts on SDGs should be coordinated, and this coordination is important information for the subcommittees and other groups. Perhaps the revised SDP could clarify this.

Project 3.6 Suggestion: The PAS questions the merit of this project, but it is difficult to assess as we have very limited information on the background for the proposal. If the decision is to keep it in the plan, at least the details on "direct reporting engagements", "assurance" and "audit risk" should be deleted. These may not be the most important issues regarding consistency matters between ISSAI 3000 and 4000.

Project 3.8 Suggestion: There is a need for more background information to assess properly the possible benefits of this tentative project, but for now, the PAS suggestion is to withdraw the project proposal from the SDP. However, if the project goes forward, it is crucial that the PAS is involved.

Project 3.9 Suggestion: Remove the PAS from the suggested working group. The topic and the project proposal, as described in the original SDP, are considered to be of little relevance for performance audit.

Yours sincerely



Jan Roar Beckstrøm

Chair, INTOSAI Performance Audit Subcommittee