

TERMS OF REFERENCES BETWEEN THE PSC, ITS SUBCOMMITTEES AND THE IDI IN RELATION TO THE 3i PROGRAMME

Introduction

The International Standards of Supreme Audit Institutions (ISSAIs) have been developed by INTOSAI in order to express and explain the genuine nature of public sector auditing. These standards have been developed by the Professional Standards Committee (PSC) of INTOSAI and its subcommittees. The INTOSAI Development Initiative (IDI) has taken the initiative to launch a full scale implementation programme in order to support SAIs in developing countries, strengthen their ability to implement the ISSAIs and encourage dialogue and knowledge sharing across the INTOSAI community in relation to ISSAI implementation.

Objective of the Terms of References

These terms of references outline the process of interaction and cooperation between the standard setting body of the PSC and its subcommittees and the implementation measures taken by the IDI in the management of the 3i Programme. They identify the necessary mechanisms of feedback and cooperation between the standards setting bodies and the implementation programme to secure the outcome of ISSAI development and implementation to the benefit of the INTOSAI community as a whole.

Roles and responsibilities in the implementation of the ISSAIs

The PSC and its subcommittees are the standard setting body of INTOSAI. They are responsible for developing, maintaining and updating the contents of the ISSAIs and for expressing the authority of how the contents of the standards are to be interpreted . The PSC and its subcommittees are responsible for supporting the IDI with the necessary expertise in order to apply and interpret the standards accurately within the 3i Programme.

The IDI is responsible for the management of and measures taken within the 3i Programme in order to support ISSAI implementation most efficiently. The IDI is responsible for raising the resources necessary to run the 3i Programme and for the considerations regarding which measures are the most accurate in enhancing ISSAI implementation.

The IDI, the PSC and its subcommittees are responsible for keeping the other party continuously updated as appropriate.

Feedback and cooperation

For ISSAI development and implementation to fulfill its function in enhancing the professionalism of public sector auditing within INTOSAI, a structure of feedback and cooperation between the IDI and the PSC with its subcommittees is established. This structure consists of the following:

- Communication
 - Annual meeting in conjunction with PSC Steering committee meeting
 - Half yearly report to PSC and subcommittees, covering activities and feedback from implementation
 - IDI included in PSC, subcommittees communication as appropriate
 - IDI feedback to annual meetings of PSC Steering Committee and subcommittees
 - IDI requests for resources to be received at least 3 months prior to the activity
- Cooperation

Wherever possible

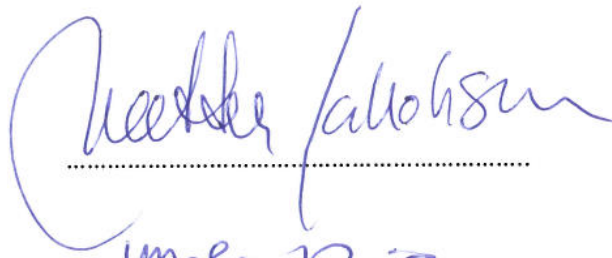
- Subcommittees quality assure 3i Products.
- Recommend or provide resource persons for implementation of support activities
- Feedback to SAIs on their interpretation and use of iCATs

Potential future collaboration

Taking into consideration the requirements that may arise from INTOSAI Strategic Plan 2017-2021, future areas of collaboration may include amongst others

- Co-branding of interpretation material e.g. iCATs, handbook etc following an agreed upon due process of quality assurance and maintenance

Professional Standards Committee:



Financial Audit Subcommittee:



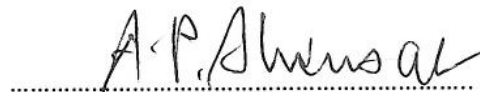
Performance Audit Subcommittee:



Compliance Audit Subcommittee:



INTOSAI Development Initiative:



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