

PAS Work Plan 2020-2022

Adopted 26 May 2021



The 2020-2022 PAS Work Plan is focused around six main priorities, consistent with PAS' mandate and strategies. Involvement in external projects and initiatives (category: "other priorities") will depend on an assessment of perceived relevance and available resources, and thus be subject to negotiation in each individual case.

PAS main priorities 2020-2022:

- ❖ Support the implementation of the INTOSAI standards on performance auditing by focusing on PAS specific projects and the development of additional support material for performance audit.
- ❖ Follow up and conclude PAS participation in existing engagements from the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2017-2019.
- ❖ Contribute to realizing the Strategic Development Plan for the INTOSAI Framework of Professional Pronouncements 2020-2022, specifically related to:
 - Component 1: Reviewing and refining the conceptual framework, and:
 - Component 2: Development work on key topics, when relevant.
- ❖ Start planning scheduled maintenance of ISSAI 3000 and GUIDs 3910 and 3920
 - Including GUID 3910 Appendix: Building a Performance Audit Function.
- ❖ Continue to be an arena for sharing knowledge and good practice in performance audit.
- ❖ Finalise IDI's Performance Audit ISSAI Implementation Handbook.

Other priorities:

- ❖ Support, when possible, other INTOSAI standard setting projects that may require the involvement of performance audit experts.
- ❖ Support, when possible, capacity building and training efforts of relevant INTOSAI bodies.