

## Subcommittee on Internal Control Standards

### Work Plan 2021–2022 (updated)

1. Develop the *Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors* (project 2.6 of the Strategic Development Plan 2017–2019) with a view to having it adopted by the INTOSAI Governing Board in 2023.
2. Develop the concept of the *Consolidated and Improved Guidance on Understanding Internal Control in an Audit* (project 2.5. of the Strategic Development Plan 2017–2019).
3. Participate in the process of commenting on new or revised draft documents in the IFPP.
4. Participate in the discussions within the Professional Standards Committee related to the standard setting reform of INTOSAI and the new roles of standard setting actors, including subcommittees.
5. Using enhanced knowledge about internal control, address issues of horizontal nature, e.g. engage in reviewing whether and how internal control standards and guidance are implemented by governments.
6. Promote the value of internal control as a tool to contribute to public interest.
7. Participate in projects implemented in cooperation with the Subcommittee's partners:
  - Institute of Internal Auditors (IIA) – Three Lines concept in the public sector;
  - Chartered Institute of Public Finance and Accountancy (CIPFA) – Raising the profile and understanding of assurance.
8. Participation in The IIA's International Professional Practices Framework Oversight Council (IPPF OC) as INTOSAI representation.