

INTOSAI Subcommittee on Compliance Auditing

Triennial Work Plan 2023–2025

Core Activities

1. Contributing to the Strategic Development Plan 2023-26 process by deliberating on gaps in the existing body of IFPP documents related to compliance auditing and proposing subjects that are relevant from a global perspective.
2. Development of a Concept Paper on Compliance Audit of Inclusiveness and Equality, covering the multiple dimensions of the problem such as gender, poverty etc., and including a compilation of audit questions.
3. Contribute to the Component 1 exercise of the Professional Standards Committee through providing insights from the compliance audit perspective and participation in the projects emanating from the same.

Strategic collaborations

4. **Collaborations with PSC and Subcommittees:**
 - Contribute to the project on Revising ISSAI 140 on Quality Control for SAIs through participation in the joint Working Group formed for the purpose.
 - Contribute to the development of the *Consolidated and Improved Guidance on Reliance on the Work of Internal Auditors* (project 2.6 of the Strategic Development Plan 2017–2019)
 - Contribute to the development and revision of internal Compliance Audit Manuals
5. **Collaboration with INTOSAI Development Initiative:**
 - CAS shall collaborate with IDI on their Professional Education for SAI Auditors (PESA) project. This modalities of this collaboration shall be worked out through deliberations within CAS and IDI. CAS and IDI shall jointly organise social learning events/trainings certified with CAS and IDI for compliance auditors as a part of professional education and continuous professional development activities

Other Activities

6. Participate in the process of commenting/peer-review on new or revised draft documents in the IFPP.
7. Fostering collaboration with internal and external stakeholders to identify needs related to development of products that enhance the efficiency and effectiveness of compliance auditing by SAIs

8. Support in knowledge development, capacity building, knowledge sharing and training efforts of internal stakeholders including the IDI, Regional Organizations and Goal Committees.