

## **TCU hosts the 4th Meeting of the Subcommittee on Performance Audit of Intosai**

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The 4th meeting of the Intosai Performance Auditing Subcommittee (PAS) began yesterday morning and continues until today at the Brazilian Court of Audit (TCU) headquarters. The group was established in 2005 and since then is directed by TCU. Representatives of the European Court of Auditors and SAIs of South Africa, Austria, Canada, Denmark, Netherlands, India, Norway and Sweden, and the TCU are participating. A representative of the Institute of Internal Auditors (USA) also participates, as an observer.

On Monday, the visitors attended the international seminar on sustainability of performance audit and two of them - John Sweeney, from the European Court of Auditors, and Tony Angleryd, from the Swedish National Audit Office - gave lectures during the event.

The agenda of the 4th meeting of PAS focuses on the implementation of the Work Plan 2011-2013, approved last May by the Steering Committee of the Professional Standards Committee (PSC), to which PAS belongs. While the previous work plan of the subcommittee emphasized the development of standards, the new one turns to the dissemination of performance audit among the supreme audit institutions, and particularly to the dissemination of Intosai performance auditing standards: Issai 3000, "Implementation guidelines for performance auditing" and Issai 3100 and its annex: "Performance auditing guidelines - key principles" and "Establishing a sustainable performance audit function: high level guidelines". These two documents were produced by PAS; the first is previous to the creation of PAS.

A specific topic about dissemination discussed at the meeting is the participation of PAS in the project "Awareness raising of the International Standards of Supreme Audit Institutions (ISSAIs)", established by PSC to diffuse not only the performance audit standards, but all Intosai audit standards of . In addition to PAS, this project will include the participation of the Compliance Audit Subcommittee (CAS), the Financial Audit Subcommittee (FAS) and the Initiative for the Development of Intosai (IDI) and will last until 2013.

There is yet another project of the Professional Standards Committee - "Harmonization of the Issais Framework" - which includes the participation of PAS and was discussed during the 4<sup>th</sup> PAS meeting at TCU. Once the framework of INTOSAI standards includes documents produced at different occasions by different working groups and technical committees, and approved by INTOSAI over many years, PSC deemed it necessary to undertake a process of harmonization, so that the standards are mutually coherent in their concepts and approaches.

The 4<sup>th</sup> meeting of PAS will end this afternoon, when PAS members will have deliberated on the working guidelines of the subcommittee for the next three years. The work plan for 2011-2013 and other documents are on the PAS web page. ([psc.rigsrevisionen.dk/composite-170.htm](http://psc.rigsrevisionen.dk/composite-170.htm))