

## **TCU participates in meeting organized by the Professional Standards Committee of Intosai**

*(Published in the União Newsletter, March 3, 2010)*

Representing Intosai's Subcommittee on Performance Audit (PAS) – technical group chaired by the Brazilian Court of Audit (TCU) –, the Secretary Carlos Alberto Sampaio de Freitas, from Seprog (Secretariat of Government Programme Evaluation), and Omir Lavinás, Head of the International Relations Office, both from TCU, attended the meeting organized by the Secretariat of the Intosai's Professional Standards Committee (PSC), in Copenhagen, on February 25 and 26. There were also present representatives of the Financial Audit Subcommittee (FAS) and the Compliance Audit Subcommittee (CAS).

The main theme of the meeting was the project of harmonization of the International Standards of Supreme Audit Institutions (ISSAI) framework. The PSC considers it necessary to undertake such a project, to ensure that Intosai's standards keep consistency among them, contain no overlaps and are expressed with maximum clarity for all involved. To undertake it, the PSC Secretariat will work closely with the members of the subgroups of the Committee, especially PAS, FAS and CAS, which will work, among other things, on the consistency among the concepts in the standards produced by them and will review standards that meet the fundamental principles of audit (ISSAI 100-400).

In addition to the project, the meeting also dealt with the following issues: next meeting of the PSC Steering Group, in May of this year; PSC's participation in the Incosai (Intosai Congress) 2010, next November; actions of the PSC after Incosai, including discussion of the section referring to the PSC in the draft of the Intosai Strategic Plan 2011-2016; and the awareness raising project of the Intosai's members regarding ISSAI's framework, whose first stage was conducted in the region of Eurosai last October.

As a result of decisions made in Copenhagen, some tasks were assigned to the TCU. As PAS chair, the TCU shall, among other things, consider and make suggestions for the ISSAI's review project, participate in video conference with the PSC and the subcommittees about this process, and prepare the participation of the Performance Audit Subcommittee in the Incosai 2010, when two draft documents will be submitted for approval: "Performance Auditing Standards" and "Establishing the function of performance audit in a sustainable manner in the SAI: strategic guidelines".