

Minutes Joint meeting New Strategic Development Plan (SDP)

14 June 2022 - 13:00-16:30 CEST

The Forum for INTOSAI Professional Pronouncements (FIPP) / the three Goal Chairs - Capacity Building Committee (CBC), Knowledge Sharing Committee (KSC) and Professional Standards Committee (PSC)

The last day of the FIPP 2022 June-meetings was initiated as a Joint SDP meeting with all Goal Chairs. Meeting material was distributed prior to the meeting.

Appendix 1 *The draft process - new SDP*

Appendix 2 *The presentation of the FIPP analysis done prior to the current SDP (2020-2022)*

Part 1

Introduction by FIPP Chair

FIPP Chair gave an introduction to the content of the discussions on the agenda and informed that the overall goal for a possible output of the meeting Part 1 is to agree on a vision for the next SDP.

INCOSAI will by the end of 2022 approve the new Strategic plan (2023-2028). The strategic plan sets the priorities for INTOSAI for the next period. The Strategic plan (SP) will be operationalized through the Strategic development plan (SDP). The SDP refers to a general strategy and working plan for the development of the framework towards a clear, consistent and adequate set of professional pronouncements and is an important instrument of decision for INTOSAI.

Thus the SDP is a very important document that should include all initiatives to develop, revise or withdraw pronouncements as well as any changes to improve the scope or categories of the IFPP itself. The SDP can also be considered a response to the vision and priorities in the Strategic plan. The comments given to the draft SP contained parts addressed to the Goal Chairs that could potentially influence the list of projects in the new SDP.

FIPP have been given the responsibility to develop a proposal for the SDP process and for the plan itself. FIPP members represent 16 different SAIs from different regions and different SAI models. However, the feedback given in relation to the previous SDP process indicated a need to be more inclusive and transparent. As part of the process for the new SDP the opportunities to gather feedback from the Working Groups and Subcommittees have increased.

In addition, there are several other important sources of information available that must be considered:

All Goal chairs have participated in the INTOSAI Regions coordination platform (IRCP) June 2022, where the main objective was to get an understanding of challenges in the SAIs in the different regions.

Further there is the IDI global stocktaking report which will be discussed at this meeting (agenda item 2 – Part 1).

In addition, there are information from the Component 1 and from the ISLO network as well as the before mentioned feedback from all subcommittees and the working groups under KSC. With this material at hand we have a good and relevant platform to move forward in the development of an SDP plan that will represent the INTOSAI community.

In order for all relevant parties to decide on a vision there is a need to agree on the problems or challenges that should be solved and be clear on a common understanding of the process to achieve the agreed resolutions. After the kick-off of the joint seminar in February 2022 participants had a uniform

opinion that one achievement for SAIs of the world is to deliver high quality audits in the interest of their country and with this is the necessity that the SAI be considered independent, competent and a reliable source of information that provides value and benefit for the citizens.

Further, to reach this goal there is a need to work through the IFPP to support SAIs on their journey. Hence, the discussion today will therefore focus mainly on getting a better understanding of the sources of information available and feed them into a vision.

In the FIPP/GCC SDP Kick-off seminar in February 2022 all participants discussed the process plan and were given the opportunity to give their feedback or comments to the draft. The process plan is now considered ready to be forwarded to the PSC SC after some minor changes due to conflicting meetings and the workshops in conjunction with the Component 1. All participants will therefore again be given the opportunity to give their comments to the plan as the last agenda item of the day prior to distributing the plan to the PSC SC.

Each Goal chair give a presentation with the following title:

“How will the results from the IDI global stocktaking report influence our Goal and work plans”, for then to identify 2-3 issues to be reflected in the new vision

Part 2 is a discussion agenda item - no conclusion.

After the presentations from the respective Goal Chairs CBC, PSC and KSC the Director General of IDI (also represented in the meeting as FIPP member) gave his summary of important highlights of the IDI Global Stocktaking report to be considered.

In addition, the PSC Secretariat informed of their survey *INCOSAI – Global voice* - done in connection to the upcoming INCOSAI mirroring many of the questions from the IDI global stocktaking report and informed of the results from this survey that strengthens the results of the before mentioned.

The reflections from the GCC and IDI Director General will be summarized, analysed and categorized amongst the other initial feedbacks from the SC/WG, the IDI Global Stocktaking report and the inputs to the INTOSAI SP by a group in FIPP and distributed to the GCC for a final feedback prior to the SDP Joint seminar. Thereafter, to be placed on the agenda for further discussion.

Presentation of the preliminary conclusions from Component 1

The agenda item is a presentation by the PSC Secretariat on the preliminary findings and suggested conclusions to the Component 1 initiative after the Work Shops with various INTOSAI groups, with an initial feedback round from the FIPP/GCC meeting participants. No conclusion.

The PSC Secretariat presented *Review of the IFPP – Component 1 SDP 2020-2022* – with preliminary findings, analysis, conclusions and a suggested way forward.

The results so far could be categorized into three sections:

- New technological solutions on the issai.org regarding the pronouncements
- Communication/Clarification with INTOSAI bodies/channels (issai.org)
- Possible harmonization of pronouncements in the IFPP

The group gave feedback on all three categories and shared previous experiences and decisions made based on the history of the initiation of the framework IFPP in 2016.

Presentation of the FIPP analysis done prior to the current SDP – FIPP Vice Chair

The agenda item is a presentation by FIPP Vice Chair with a following discussion by the meeting

participants. No conclusion.

FIPP Vice Chair presented the process of the previous SDP-process within FIPP and presented the five strategic focus areas then identified:

1. INTOSAI Principles (INTOSAI-P)

To define a format for the next generation of INTOSAI Principles, which will enable INTOSAI to clearly convey the need and prerequisites for effective independent public sector auditing by SAIs to all relevant parties at the national and international level

2. International Standards of Supreme Audit Institutions (ISSAI)

To define a conceptual framework and format for the next generation of ISSAIs, which will enable the ISSAIs to become the preferred solution for INTOSAI's members and widely recognized by all stakeholders.

To clarify the authority and format of the organizational requirements and prepare a project to provide improved standards for SAI's system of quality control.

3. Auditing Guidance (GUID)

To complete the migration to the IFPP in order to provide guidance that better supports SAIs and auditors in implementing and applying the ISSAIs in line with the national mandates and individual circumstances of the audits.

4. Competency standards (COMP)

To complete the migration to the IFPP in order to provide guidance that better supports SAIs and auditors in implementing and applying the ISSAIs in line with the national mandates and individual circumstances of the audits.

5. Other key topics

To examine if and how the ISSAIs and GUIDs can support the various audit engagements undertaken by SAIs in relation to the SDGs and similar future UN Goals, taking into consideration the ongoing work in other INTOSAI bodies

To examine how the IFPP will provide improved support to SAIs in relation to the challenges of fraud, corruption and other irregularities in the public sector, taking into consideration the ongoing work in other INTOSAI bodies

The participants were invited to give their reflections.

In connection to material identified by the Component 1 findings, as well as results from the global stocktaking report, focus area 2 mirrors many challenges identified. Thus the importance to explore further a need for a new "Harmonization Project" in order to address these challenges.

Open discussion on input to a possible vision - Everyone

The agenda item is a discussion – see next agenda item for further information.

Summary of the discussion and the development of a draft vision

The agenda item is a suggestion to a way forward – no conclusion

FIPP Chair presents a high level text to be the starting point for further elaboration by the GCC/FIPP on the path to a vision for the next SDP.

- ***The vision for the next SDP is to enhance the understandability of and the appreciation for the IFPP, which should encourage consistent application and lead to an improvement in audit quality worldwide.***

The vision-text will be further discussed within the group and a conclusion of the vision on the next SDP will be made at the Joint seminar GCC/FIPP in September.

Part 2

An initial discussion of the inputs distributed so far in order to start to reach a common viewpoint of a draft SDP – Everyone

A discussion item – no conclusion.

FIPP Chair presented the preliminary inputs from the SC/WG – information distributed to the participants before the meeting.

The inputs will be discussed further with the GCC/FIPP in connection to the inputs received in agenda item 1 in this minute at the upcoming Joint seminar in September. The result will be a proposal to be aligned with the SC/WG in on-line meetings prior to a broader hearing with the INTOSAI community and other stake-holders according to the SDP process plan.

Closing the meeting and next step

AoB – An adjusted SDP process plan to be distributed to the PSC SC 28 June 2022

Agenda item with conclusion.

Due to some alterations of the meeting schedule FIPP proposes an adjusted SDP process plan to be distributed to the PSC SC for decision.

The adjustments involve the agenda for the SDP FIPP/GCC meetings in April and June and to the participation of GCC/FIPP at SDP Joint seminar in September. The SDP Joint seminar will then be followed by on-line meetings with SC/WG.

All GCC were in favour of the adjustments proposed. The updated SDP process plan will be distributed shortly to the PSC SC for a final decision on the 28 June 2022.

Participants at the SDP FIPP/GCC meeting

14 June 2022

FIPP members present at the web-meeting

Åse-Kristin Hemsén (Chair)
Kristoffer Blegvad (Vice-Chair)
Alexandra Popovic present
Beryl Davis
Chandra Bhandari
Einar Gørrissen left 14:30
Gerhard Ross
Jane Meade
Josephine Mukomba
Karen Belteton Mohr left 16:00
Lissa Lamarche
Mahmood Mahmood
Marita Salgrave
Toma Donchev

FIPP members absent at the web-meeting

Aicha Benbelhassen
Prachi Pandey

PSC

Alan Findlay
Geoffrey Simpson
Paula Dutra
Radek Majer

KSC

Eti Shukla
Deepak Viswanathan

CBC

Cobus Botes
Jan van Schalkwyk
Johanna Gårdmark

FIPP Technical Assistants

Chatterjee Shourjo
Frederikke Lillehaug
Miroslav Rosenov Ivanov
Pawan Pumar Konda

The draft process - new SDP

Date/Period	What	Objective	Output
February 2022	Kickoff with Goal Chairs and FIPP	1A Agreed understanding of how the SDP should be developed and a strategy for the new plan.	<p>1B Output: an agreement of</p> <ul style="list-style-type: none"> • Strategic goals • Roles and responsibilities. <p>FIPP summarise the discussion by providing a strategic document that explains the process of the development of the new SDP with timeline and a template to be used by GCC in information gathering with respective SC and WG (2A)</p>
March 2022- May 2022	Goal Chairs Kickoff with their respective SC/WG Initial internal information gathering	2A Ensure involvement from all relevant bodies within the GCs at an early stage to identify possible plans and projects that may result in changes in the IFPP	2B Output: Each GC provide a summary of inputs from their subcommittees/working groups for FIPPs consideration.
May 2022	FIPP/GCC	4 Finalise the draft process-plan for new SDP	Output: draft plan to be distributed to PSC SC in June for decision
June 2022- FIPP meetings - 7 June, 9 June, 14 June	GCC/FIPP	<p>3A (Moved to June from April) Discuss other sources of information that can feed into the next SDP. Examples:</p> <ul style="list-style-type: none"> • Analysis of the IDI Global SAI Stocktaking report 2020 • Report from the PSC Sec on the feedback from the ISLO network. • TFSP- Strategic plan comments – regarding <i>Suggestion for Goal Chairs to consider in developing the operational plans</i> • Other • FIPPs IFPP analysis <p>5 Discuss the summary from the GCC (2B) and the output of 3B. FIPP and GCC on a common ground prior to the joint seminar in September 2022.</p>	<p>3 B (Moved to June from April) Output: possible list of topics to be considered for the new SDP.</p> <p>Output: a draft SDP that FIPP/GCC agree to present to the WGs and SCs</p>
June 2022 - PSC SC	PSC SC	6 Discuss the proposed draft process-plan for new SDP	Output: approve a process-plan for new SDP

6 – 8 September - FIPP in person-meeting / joint seminar	GCC/ FIPP	7A Ensure all initiatives and viewpoints are considered from a GCC viewpoint.	7B Output: a shortlist of areas to be highlighted / especially considered in a new SDP to be distributed as part of the external information gathering.
September 2022 Virtual FIPP WG/SC meetings	GCC/WG/SC/FIPP	7C Ensure all initiatives and viewpoints are considered from a GCC/SC/WG viewpoint based on the result from 7B	7D Output: to agree on a final shortlist of areas ref 7B
September 2022-November 2022	PSC/FIPP External information gathering	8A Give the opportunity to INTOSAI members and other stakeholders to address needs that have not been identified earlier as well as support to the draft plan	8B Output: Invitation and consultation paper based on 7B to be circulated to the community and stakeholders.
	Practical information	8C Distributed on issai.org. Also send more explicit invitations to important external stakeholders. NB! Could also be communicated regarding the importance of a SDP on INCOSAI in October 2022.	8D The feedback from the external information gathering will be published on the FIPP web page with a link on the issai.org. FIPP are responsible to documents all inputs and transparently explain how all inputs are taken down.
December 2022/January 2023	FIPP	9A FIPP analyse the input from the external information gathering and align with the result from the discussions and output from the respective GCC/SC/WG regarding prioritized areas to be considered in a new SDP.	9B Output: prepare a list of initiatives for further discussions with GCC.
February - March 2023	GCC/FIPP	10A To reach agreement on a draft SDP	10B Output: Make a pri list of all inputs based on the crosscutting resources available in regards of dependability with SC vs WG and FIPP. Also be sure to have an open slot for possible projects after the SDP is approved.
April-May 2023	FIPP	11 Finalize draft	
June 2023	PSC SC	12 Discuss draft	
June - September 2023	PSC SC	13 Approves draft - internal hearing	
October 2023 PSC SC meeting	PSC SC	14 Final approval of SDP	
November 2023 Governing Board		15 Endorsement of the SDP	

What is the SDP?

INTOSAI Due process – section 1.1. Basic definitions and general roles and responsibilities:

The term 'strategic development plan' refers to a **general strategy and working plan** for the development of the framework towards a **clear, consistent** and **adequate** set of professional pronouncements. Decisions on the organisation of the planning process and the **content of the plan** shall be taken by the PSC Steering Committee with the consent of the chairs of the CBC and KSC, and shall be **based on proposals elaborated by FIPP**.

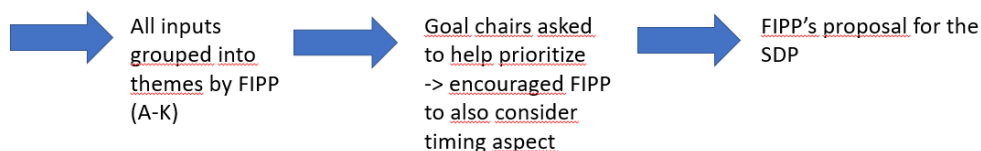
The strategic development plan shall **assemble all initiatives** to develop, revise or withdraw professional pronouncements. Any INTOSAI member or other interested parties may provide suggestions in this regard for consideration and prioritisation in the planning process.

How was it developed

Process approved by PSC Steering Committee in May 2018

Inputs from three sources:

- Subcommittees and working groups to give proposals within their area of work
- INTOSAI members and stakeholders gave inputs
- FIPP members reviewed the existing pronouncements with regard to clarity, consistency and whether they were 'adequate'



Five strategic focus areas

INTOSAI Principles (INTOSAI-P)

To define a format for the next generation of INTOSAI Principles, which will enable INTOSAI to clearly convey the need and prerequisites for effective independent public sector auditing by SAIs to all relevant parties at the national and international level

International Standards of Supreme Audit Institutions (ISSAI)

To define a conceptual framework and format for the next generation of ISSAIs, which will enable the ISSAIs to become the preferred solution for INTOSAI's members and widely recognized by all stakeholders.

To clarify the authority and format of the organizational requirements and prepare a project to provide improved standards for SAI's system of quality control.

Auditing Guidance (GUID)

To complete the migration to the IFPP in order to provide guidance that better supports SAIs and auditors in implementing and applying the ISSAIs in line with the national mandates and individual circumstances of the audits.

Five strategic focus areas

Competency standards (COMP)

To complete the migration to the IFPP in order to provide guidance that better supports SAIs and auditors in implementing and applying the ISSAIs in line with the national mandates and individual circumstances of the audits.

Other key topics

To examine if and how the ISSAIs and GUIDs can support the various audit engagements undertaken by SAIs in relation to the SDGs and similar future UN Goals, taking into consideration the ongoing work in other INTOSAI bodies

To examine how the IFPP will provide improved support to SAIs in relation to the challenges of fraud, corruption and other irregularities in the public sector, taking into consideration the ongoing work in other INTOSAI bodies

Indicative timetable:

	2020	2021	2022	->2025
INTOSAI-P	Status of the Lima Declaration Consider if revision of the Lima Declaration can support the effort to improve SAI independence		Format of the INTOSAI Principles Improved classification principles and development of drafting conventions	
ISSAI	Format of the ISSAIs Principles, requirements and application material – drafting conventions		Gathering evidence To ensure that the ISSAIs are universally applicable and address challenges in implementation of the ISSAIs and regarding clarity on compliance with the ISSAIs	Scoping – organizational requirements Project including revision of ISSAI 140
	Key concepts Comparing and refining concepts in ISSAI 100/other ISSAIs			Conceptual framework for the next generation of ISSAIs Finalization
GUID	Completing the migration to IFPP Establishing a process to address Pre-IFPP documents		Scoping – Pre-IFPP documents Projects to revise/withdraw Pre-IFPP documents	
COMP	Format of the COMPs Standards and guidance - classification principles and drafting conventions		Scoping - COMPs Projects on competency standards/guidance	Launch of first project to develop COMPs
Key topics	<i>May result in cross-cutting revisions within the IFPP:</i>		SDGs and future UN goals Assessing if ISSAIs and GUIDs should be further developed to support audits on UN goals	Scoping Any resulting projects to improve INTOSAI-Ps/ISSAIs/GUIDs
			Fraud and other irregularities Assessing the need for improved support for SAIs in INTOSAI Professional Pronouncements	