

Agenda for SDP Joint Seminar 2022

Tuesday-Wednesday, 6 - 7 September 2022 at 9.00-17.00, Eigtveds Pakhus, Copenhagen

Tuesday 6 September at 9.00

Opening of the Seminar

Welcome by Assistant Auditor General,
Ms. Nanna Henning, Rigsrevisionen

Opening message from the PSC Chair,
Minister Antonio Anastasia, TCU

Discussions on selected discussion points

FIPP Chair will facilitate discussions throughout the SDP seminar

PSC Sec will take notes into the draft outline of the SDP on screen

Participant's preparation
before the Seminar

Key inputs to
consider

Expected output

Discussion point 1:

Our vision and our capacity

Initial discussion on the vision and INTOSAI's capacity – a first round table discussion

FIPP members have provided input on IFPP: key areas for improvement and key strengths

(All materials)

Improving on the vision statement if needed and reflecting upon what the vision may mean in practice

Discussion point 2:

A future after PDF-documents?

- Presentation by the PSC Sec of the proposed new way of presenting pronouncements on www.intosai.org

- Discussion on pros and cons and possible consequences relevant for the SDP

Component 1

Everybody present understands the PSC Sec's suggestion on new ways of presenting content – what are the implications?

Discussion point 3:

How can we achieve clarity in the use of concepts in IFPP?

- Elaborating a statement for the SDP: Is clarity/consistency important? Why?
- How can we go about it in practice?
- What are the reasonable steps we can take on a 3 years timeline?

FIPP members have provided input to a statement before the seminar

Component 1
FIPP SDP-proposal from 2019
PSC Subcommittee's input

Initial text inputs for the SDP on:
- Why
- How

Discussion point 4

The category of INTOSAI-Ps

- Stocktaking of the existing INTOSAI-Ps, outstanding issues and any proposed new projects

- Elaborating a clear statement on the purpose of the INTOSAI-Ps

- The name of the category – can we solve the issue of multiple usage of the word ‘principles’ in IFPP?

- How can we achieve clarity on the status of the Lima Declaration (can the Lima Declaration be revised?)

- Considering the inputs obtained relating to INTOSAI-Ps: **What are the reasonable steps we can take to strengthen the INTOSAI-Ps?**

All: Read IFPP classification principles on INTOSAI-Ps

FIPP members have provided input to a statement before the seminar

Reflect upon the issue- what can we aim to achieve in 3-6 years?

KSC – proposed update of INTOSAI-P 12
Global Stocktaking Report
Component 1

We all get a common understanding of any outstanding challenges

Initial text inputs for the SDP on the strategy for INTOSAI-Ps

Session ends at 17.00

(A possibility to catch-up virtually will be organized off session for goal chairs representatives who are not present)

Wednesday 7 September at 9.00 – continued discussions

Discussion point 5

The category of ISSAIs

- Stocktaking of the existing ISSAIs, outstanding issues and any proposed new projects

- Elaborating a clear statement on the purpose of the ISSAIs

- Ensuring clarity on the function of each element in the ISSAIs:

- The auditing principles
- The requirements
- The application material

Considering the inputs obtained relating to ISSAIs and the challenges of ISSAI implementation:

What are the reasonable steps we can take to strengthen the ISSAIs?

Everybody read:

- IFPP classification principles on ISSAIs

- Drafting conventions on application material

- FIPP’s guidance on format of organizational requirements provided to drafters of ISSAI 150

- ISSAI 100 (especially chapters 1, 2 and 3)

Reflect upon the issue- what can we aim to achieve in 3-6 years?

Global Stocktaking Report Component 1
PSC Subcommittee’s input

We all get a common understanding of any outstanding challenges

Initial text inputs for the SDP on the strategy for INTOSAI-Ps

Discussion point 6

The categories of GUIDs – exploring strategic options

KSC’s input on existing GUIDs,

We all get a common understand-

Strengths and weaknesses in the GUIDs and the way FIPP and working groups have worked together on GUIDs.

Stocktaking of outstanding issues:

- Pre-IFPP GUIDs
- Unfinished projects
- Proposed new projects
- Guidance developed outside the IFPP

Considering pro's and con's and possibilities:

- Can we improve the drafting quality in the drafts received by FIPP?
- Would it help to define a less demanding process/less demanding approval?
- Would it help to let *more* guidance be developed outside the IFPP and due process and/or issai-website?
- Would it help to ensure that *less* guidance is developed outside the IFPP and due process and/or issai-website?
- Would it help to define the category of unofficial/unapproved guidance (e.g. 'Working Group Papers' – 'WGP xxx') in order to ensure their (lack of) status is clear to readers?

Other suggestions?

FIPP members have provided inputs on their reflections before the meeting

proposed projects and guidance outside IFPP
FIPP SWOT
Component 1

ing of any outstanding challenges – and pro's and con's of the possible strategic options

Discussion point 7

The individual categories of GUIDs – next steps

Which strategic options or next steps could be relevant for which category of GUIDs:

- Organizational Guidance (GUIDs 1900s)
- GUIDs on audit types (GUID 2900s, GUID 3900s and GUID 4900s)
- GUIDs on crosscutting matters (GUIDs 5000s and 5100s)
- GUIDs on specific subjects (GUIDs 5200s and 5300s)
- Other GUIDs (GUIDs 9000s)
- Guidance currently outside the IFPP

Initial discussion on new projects on GUIDs proposed by WG's (also to be discussed virtually later in September/October)

Considering all inputs:

What are the reasonable steps we can take related to GUIDs?

Reflect upon the issue- what can we aim to achieve in 3-6 years?

PSC's input
CBC's input
KSC's inputs

We all get a common understanding of how we may address the different categories of GUIDs

Any initial text inputs to the SDP

Discussion point 8

Possible additions to the pronouncements and IFPP

Some issues raised are:

- Audit work that falls outside the three audit types.
- Non-audit work: Jurisdictional functions and other SAI functions that falls outside the ISSAI 100-definitions of 'auditing' – do we need to find a place in the IFPP? ISSAIs/GUIDs or a new separate category?
- Should we have GUIDs related to INTOSAI-Ps?
- The work on fraud and corruption initiated under the current SDP - how do we proceed?

ANY OTHER SPECIFIC ISSUES/PROPOSALS OBTAINED THROUGH THE INPUTS NOT ALREADY COVERED

Component 1

Proposed project on GUID related to INTO-SAI-P 50

TSF paper on fraud and corruption

A first discussion on priorities –

Ensure that nothing important has been left out of the seminar.

Concluding the seminar

- What have we accomplished on each of the discussion points?
- How can we proceed in order to solve the issues identified under each theme and ensure we deliver a proposed SDP?

Session ends at 17.00

Tour and dinner for all participants

(A possibility to catch-up virtually will be organized off session on Thursday 8 September for goal chairs representatives who are not present)