

Invitation to comment on the Strategic Development Plan for INTOSAI's Professional Pronouncements

In INTOSAI's Strategic Plan (2023-2028) Goal 1 is to develop, advocate for and maintain *professional standards for SAIs*. Every year, working bodies of INTOSAI are involved in initiatives to help SAIs fulfil their mandate and deliver high quality audits. Every three years the status and need for improvements are considered and new initiatives suggested.

The INTOSAI Framework for Professional Pronouncements (IFPP) was approved in 2016. Since then, new pronouncements have been included on topics like competence management and guidance on audit of information systems, disaster related aid, public procurement, public debt and performance audit of privatisation.

To ensure that the IFPP is relevant and fit-for-purpose for all SAIs, every three years the INTOSAI community is invited to give input on how to further develop the INTOSAI framework. These inputs will be analysed, prioritized and included in initiatives in the next Strategic Development plan (SDP). The Forum for INTOSAI Professional Pronouncements (FIPP) together with the three Goal Chairs of the Capacity Building Committee (CBC), Knowledge Sharing Committee (KSC) and Professional Standards Committee (PSC) have analysed material already available in INTOSAI such as the IDI global stocktaking report and the PSC's review of the IFPP (Component 1 report) and identified areas for improvements in the framework. Now we invite SAIs to consider if these initiatives address the situation in your SAI and if there are other areas for improvement that you believe should be included in the next SDP.

The suggested initiatives are interlinked and focuses on accessibility, content and how to provide guidance. The can be illustrated like this:



The draft include initiatives:

- The '**A**' initiative – Improving **accessibility** to the pronouncements.
- The '**T**' initiative – Developing a clear and consistent **terminology** for the IFPP.
- The '**P**' initiative – Updating the content and presentation of the INTOSAI **Principles**.
- The '**I**' initiative – Ensuring clarity of the **ISSAIs**.
- The '**G**' initiative – Developing a better approach to providing **guidance**.

See the SDP draft (draft *Strategic development plan for the INTOSAI Framework of Professional Pronouncements in 2023-2025*) for more details on the initiatives.

As part of the invitation to comment, we ask for feedback on the following questions:

1. Do you believe the initiatives will improve clarity and understandability of the IFPP?
2. Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?
3. Does your SAI have suggestions on how to make the pronouncements available for your auditors so that we support a more active use of the pronouncements in their daily work?
4. Do you have suggestions for new initiatives that you believe are important to support your SAI in implementing the ISSAIs and enhance audit quality?
5. Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?

Your feedback have to be submitted electronically by **April 14 2023**, to the FIPP Chair:

AKH@riksrevisjonen.no with copy to the FIPP Secretariat: SFL@riksrevisjonen.no. Your feedback may be submitted using PDF or Word documents. All feedback will be considered a matter of public record and may be posted on the issai.org website. Feedbacks are accepted in the five official INTOSAI languages.



Your feedback on the SDP

Your feedback can include both tasks you may have that are not covered in the current IFPP or challenges you might have in implementing the current IFPP. This will help FIPP in developing a framework that supports your SAI in fulfilling your mandate and deliver high quality audits.

Do you want to contribute?

Information on the
development of the next
SDP can be found at
www.intosaifipp.org

