

Consolidated Compliance Audit Subcommittee (CAS) Feedback

Draft SDP 2023-25

Comments - State Audit Bureau of Qatar ([Dana.AIAbdulla@sab.gov.qa](mailto:Dana.AIAbdulla@sab.gov.qa))

<b>Question No.</b>	<b>Question</b>	<b>QSAB Comments</b>
1	Do you believe the initiatives will improve clarity and understandability of the IFPP?	<p>The draft Strategic Development Plan of INTOSAI outlines the following five strategic initiatives:</p> <ul style="list-style-type: none"><li>• The 'A' initiative – Improving accessibility to the pronouncements.</li><li>• The 'T' initiative – Developing a clear and consistent terminology for the IFPP.</li><li>• The 'P' initiative – Updating the content and presentation of the INTOSAI Principles.</li><li>• The 'I' initiative – Ensuring clarity of the ISSAIs.</li><li>• The 'G' initiative – Developing a better approach to providing guidance.</li></ul> <p>The results of the above initiative will facilitate the development of a consolidated set of updated INTOSAI Principles for the IFPP and comprehensive revision of all ISSAIs. The above initiatives would also help in making the IFPP content to be more accessible for SAIs auditors.</p> <p>As the initiatives include defining the key terms for professional practice used within the IFPP, this will also improve clarity and understandability of the IFPP.</p>
2	Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?	<p>SAI Qatar has adopted the Overarching Audit Methodology Manual for its audit assignments, which details the principles, policies, standards and guidelines in line with INTOSAI standards. The Compliance Audit Department of SAI Qatar has its audit methodologies to deal with specific audit topics which are relevant.</p> <p>The proposed strategic initiatives of INTOSAI will guide SAI to improve their existing policies, procedures and audit methodology workbooks and audit practices in future.</p>

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?	Availability of interactive course material in the INTOSAI website on IFPP to SAI auditors may 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?	<p>SAI Qatar has adopted fundamental principles, policies, standards and guidelines that are in line with INTOSAI standards and mandates. SAI Qatar has also implemented audit management system and conducting entire audit process (from planning to follow-up of recommendations) through the automated system.</p> <p>SAI Qatar has dedicated departments/committees to deal with different types of audit, training needs and for revision of existing standards and audit methodologies.</p> <p>The suggested initiatives are interlinked and focuses on improving accessibility, refining content &amp; presentation of IFPP and developing better approach to providing guidance. These will address the need of Strategic Development Plan of INTOSAI and as such, we do not have any suggestions for new initiatives.</p>
5	Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?	<p>The IFPP contains three main categories of pronouncements - The INTOSAI Principles (INTOSAI-Ps), International Standards for Supreme Audit Institutions (ISSAIs) and Guidance (GUIDs). The ISSAIs is to set the principles and requirements governing different types of audits performed by SAIs.</p> <p>For ISSAIs on compliance audit, more practical example may be included. Further, standards for evaluation of governance framework of governmental entities could be an area for consideration.</p>

Comments - SAI Mexico ([jjramirezg@asf.gob.mx](mailto:jjramirezg@asf.gob.mx))

Subject	Paragraph reference	Comments of SAI Mexico
Developing a clear and consistent terminology for the FIPP (the 'T' initiative)	<p>The output of this 'T' initiative is:</p> <p><b>A multilingual glossary of key terms for professional practice used within the FIPP</b></p>	<p>We can share our experience with the update and refinement of the INTOSAI glossary approved in 2008 by the Governing Board.</p>
Updating the content and presentation of the INTOSAI Principles (the 'P' initiative)	<p><u>2<sup>nd</sup> Paragraph</u></p> <p><b>INTOSAI-P 12 <i>The Value and Benefits of Supreme Audit Institutions – making a difference to the lives of citizens</i></b></p>	<p>Revision of INTOSAI–P 12: within the Working Group on Value and Benefits of SAIs, this project has been put on hold based on the discussions related to enhancing the clarity and consistency of the IFPP</p>

Additional feedback - CAS Secretariat ([cas.ir@cag.gov.in](mailto:cas.ir@cag.gov.in))

For the INTOSAI SDP being finalized, CAS had earlier proposed the development of a Guidance (GUID) on Scoping of Compliance Audits.

CAS Secretariat requests FIPP/ PSC to consider inclusion of the above proposed IFPP Project while finalizing the activities to be taken up in the next SDP. Since the SDP shall be formally adopted only by November 2023, the work on the same is expected to be initiated by the end of 2023.