

Guiding Questions	IDI's Comments/Suggestions
1. Do you believe the initiatives will improve clarity and understandability of the IFPP?	<p><b>'A' Initiative</b></p> <p>We suggest clarifying the accessibility issues that initiative A seeks to address. In our understanding 'accessibility' is a wide term which also needs to cover users with visual disabilities, neuroprocessing disabilities, lack of connectivity etc.</p>
2. Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?	<p><b>'I' Initiative and 'T' Initiative</b></p> <p>We suggest clarifying the difference between the terms – adoption, implementation and application of ISSAIs.</p> <p>We also suggest that Figure 1 at page 2 of the SDP document, reflect the three options of referring to the ISSAIs as per ISSAI 100.</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?	<ul style="list-style-type: none"> <li>• Having the digitalized and interactive IFPP available and downloadable as mobile and desktop application (not just web-based access) may come in handy especially for those in areas with internet issues.</li> <li>• Various social media and other professional platforms (e.g., LinkedIn) may be utilised in disseminating IFPP pronouncements.</li> </ul>
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?	<ul style="list-style-type: none"> <li>• In addition to developing clear and consistent terminology, the clarity and understandability of the IFPP may further be enhanced if new pronouncements (or revision of existing pronouncements) are accompanied by <i>Basis for Conclusion</i>. The <i>Basis for Conclusion</i> may help in having in-depth understanding of the intent of the standard setters for the related principles or requirements. With the possible risk that the essence of the pronouncement may have been changed during translation in other language, <i>Basis for Conclusion</i> may help the users to focus on the “substance” of the pronouncements.</li> <li>• In supporting the implementation of ISSAIs, it may be useful to have initiative that will provide more resources such as explanatory videos, FAQs, access to experts within the ISSAI website, podcast, articles, blogs and the like. These resources may be uploaded within the ISSAI website covering useful topics. Contents of these resources may be based on the existing SAI needs. For instance, SAIs may be asked to share key areas that appear to lack clarity or pose challenges in implementation. In response, article or other effective tools may be published on the website to clarify the matter.</li> <li>• We suggest taking up knowledge sharing and awareness raising projects for SAIs interested in using ISSAIs as authoritative standards.</li> </ul>

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<p>5. Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?</p>	<p>We suggest developing a comprehensive GUID for ISSAI 4000 in addition to GUID 4900 which is very specific to Guidance on Authorities and Criteria to be considered while examining the regularity and propriety aspects in Compliance Audit.</p> <p>We suggest creating space within the SDP to discuss emerging trends and issues that may affect SAI audit work. For example:</p> <ul style="list-style-type: none"> <li>- we have seen a great interest in the international community in topics like 'sustainability reporting'. We think it is important to discuss these issues within the standard setting function in INTOSAI and participate in the international discussions related to sustainability reporting and assurance in the public sector.</li> <li>- Other methodology issues like use of technology in auditing and real time or agile auditing.</li> </ul>