



Comments/feedback on SDP draft by PSC Vice Chair:

- 1) Do you believe the initiatives will improve clarity and understandability of the IFPP?

Yes. We believe that the initiatives proposed in the draft, such as improving accessibility to the pronouncements, developing clear and consistent terminology, updating the content and presentation of the principles, and mostly developing a better approach to providing guidance are very likely to improve the clarity and understandability of the IFPP. By addressing these areas, the goal should be for IFPP to become more user-friendly, easier to navigate and comprehend, and more aligned with the needs of the SAIs.

As well highlighted in the component 1 report, there are many repetitions and cases where the repetitions do not use the same words. We believe that this type of problem can be addressed in the proposed initiatives (especially “T” and “P”).

The goal of motivating more SAIs to consistently apply the complete set of ISSAIs, as outlined in the SDP, might be excessive. Is it necessary for a SAI to apply the entire set of ISSAIs, or would it be more sensible for them to apply only the portions that are relevant to their particular circumstances? For example, there is the case of jurisdictional and non-jurisdictional SAIs, there may be SAIs that do not do performance audits, others that decide to use ISSAIs only as a basis for their own audit standards.

Digital transformation of INTOSAI is one of minister Bruno Dantas’ key themes as INTOSAI chair and the INTOSAI standards being the main product of INTOSAI should definitely be showcased in a digital format rather than only in PDF files.

- 2) Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?

By improving accessibility, content, and guidance, we believe most SAIs will be better equipped to use the IFPP and deliver high-quality audits.

A clear and relevant framework presented in a digital form would not just be user-friendly, but also present INTOSAI as a professional standard-setter.

In addition to effectively implementing these initiatives, we think that it is equally important to clearly demonstrate to SAIs the advantages of 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?

Some general suggestions include providing internal training on how to use the IFPP, creating user-friendly and searchable databases of pronouncements, developing more case studies and examples of how to apply the pronouncements in practice (guidances) and incorporating the pronouncements into the SAI's audit methodology.



The “A” initiative, which aims to digitize all documents, will undoubtedly provide significant assistance to numerous SAIs.

A possible specific strategy to promote the use and understanding of the IFPP include organizing competitions among auditors that focus on knowledge of the pronouncements, with sponsored awards as incentives. SAI Brazil did it once and achieved particularly good results in disseminating the ISSAIs through its technical staff.

As previously mentioned, it would be advantageous to demonstrate to SAIs the benefits of implementing the IFPP as an initial or a concurrent step.

From the former PSC chair point of view, the administration of the pronouncements is a time consuming task in the current form of formatted PDF files. A web-presentation with the possibility to transform the web-page in to a PDF would be more modern and less effort demanding way to provide the ISSAIs to the INTOSAI community. No one would be left behind since the PDF option would still be available.

- 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?

In addition to the aforementioned suggestions, promoting the integration of the IFPP into audit procedure checklists by SAIs, when appropriate, would undoubtedly improve audit quality.

In regard to the provided guidance, it is essential to update it on a regular basis to ensure that it remains useful and relevant to SAIs. This issue was mentioned in the component 1 report and should be included in conjunction with initiatives "G" and "A". In order to make guidance updates more timely, it is essential to make them more accessible and possibly subject to a faster review process than the typically characteristic due process.

Up to date ISSAIs are essential and the digital presentation of the content would surely contribute to delivering the documents in a timely fashion.

- 5) Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?

We believe that the discussions held with the working bodies by the Goal Chairs have sufficiently pinpointed the areas that require additional guidance and support to assist SAIs in their audit endeavours.

As we reviewed the SDP Draft and supporting materials, such as Component 1, it appears that the implementation of the IFPP is presumed to improve the work and objectives of all SAIs, except for activities not yet covered by the IFPP (such as opinions, reviews, combined audits, as presented in the topic “Relevance of the IFPP”).

We think it would be beneficial to develop further into that theme in a later stage. While we believe the initiatives presented in the SDP are commendable and will be of great assistance, they could be complemented by an initiative aimed at demonstrating to SAIs how the use of the IFPP can enhance their work and objectives. An initiative of this nature would offer a distinct incentive for SAIs to adopt the IFPP.



To achieve this, it would be beneficial to have representatives from various SAIs to provide insights into their unique challenges and significant issues. By doing so, the advantages of implementing the IFPP will be more evident. This is a suggestion for a non-SDP initiative to further promote active use of the pronouncements in the daily work of SAIs.

Department of International Relations

March 31st, 2023.