Comments on Strategic Development Plan for the INTOSAI Professional Disclosures Framework (FIPP) in 2023-2025

The wish to improve the quality of the standards is a good initiative, and the approach is part of a clear, precise and measured framework, favoring the participation of all the actors of the standard in its improvement both formally and materially. To this end, the FIPP framework also benefits parliaments, governments, auditees, universities and the public. This helps them ensure that SAIs fulfill their mandate by applying a reputable set of principles and standards that are followed by the majority of SAIs around the world.

Regarding initiative "A": Improving accessibility to position papers

In line with the Strategic Development Plan (SDP) 2023-2025, the ambition of the "A" initiative is to digitize the entire FIPP and make its content more accessible to SAIs and auditors, and thus enable them to use position statements more frequently.

Space should be provided in the digital FIPP platform for the different approaches that SAIs take to implement FIPPs.

Also, in terms of security of this platform, it is recommended to follow the guidelines of the ISO/IEC 27001 standard — Information security management, and this to ensure better security of all activities and actions. .

Regarding the "T" initiative: clear and consistent terminology for FIPPs

To this end, the ambition of the "T" approach throughout the Strategic Development Plan (SDP) 2023-2025 is to define the terms that will be used in all future professional data and in the updating of current data. .

The larger a collection of terminological data, the more difficult it is to process and manage, and the more complicated it is to find the information stored in memory. Even in the case of terminology databases operating on large computer systems, alphabetical order alone is no longer a sufficient classification principle. An appropriate systematic classification accompanied by an indexing system is a way to satisfy, better and faster, the user who needs to obtain reliable information quickly [1].

Systematic classification makes it possible to group the records of a collection into subsets that are easier to understand and manage. Not only does it facilitate and accelerate the querying of the database, but it also meets many other purposes with regard to the management and maintenance of data, namely:

– Updating (updating) and purification of partial collections,
– Systematic development of a collection,
– Development of glossaries by subject area,
– Data exchanges in certain areas.

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[1] Conference of Translation Services of European States Terminology and Documentation Working Group.

The "P" Initiative: Updated Content and Presentation of the INTOSAI Principles

Ambition of this "P" initiative is to arrive at a clear set of INTOSAI principles derived from current INTOSAI-P documents. The initiative will involve digitization and thus serve as a "proof of concept" for initiative "A" (improving accessibility to position papers).

The "P" initiative can be launched when the definitions of key terms relevant to INTOSAI-P under the "T" initiative (Development of clear and consistent terminology for FIPPs) are sufficiently advanced.

The *result* of this "P" initiative will be a consolidated set of updated INTOSAI principles for FIPPs, presented in an easily accessible manner for users inside and outside INTOSAI.

The "I" Initiative: Ensuring Clarity of ISSAIs

The purpose of the **"I" initiative** is to revise the ISSAIs to implement the terminology and linguistic conventions resulting from the **"T" initiative.**

Ambition of this "I" initiative is to arrive at a clear and understandable set of ISSAIs that can support both SAIs aiming for full compliance with the ISSAIs and those in the process of implementing the IFPP principles.

The "I" initiative can be launched when the "T" initiative (Developing clear and consistent terminology for the IFPP) has been completed and a sufficiently solid organization has been put in place to support the standardization work . The "I" initiative will involve a complete revision of all ISSAIs.

The "G" Initiative: Developing a better approach to providing advice

IFPP review and analysis, user feedback and consultation with key bodies involved in setting the standards have shown that there is potential for improvement. This applies to the status and definition of guidance in its various forms inside and outside the IFPP such as:

- the current inconsistent approach to presenting and making available guidance prepared by various INTOSAI bodies (including IDI, INTOSAI regions, other groups, etc.);

- the lengthy and complex process of including GUIDs in the IFPP, which does not allow for timely revision of existing documents - or development of new ones - particularly when it comes to meeting needs urgent;

- lack of clarity about the need for and format of guidance, especially when it comes to material related to a given topic; And

- the audit methodology in a GUID is inconsistent with the audit methodology required by the ISSAIs.

Ambition of this **"G"** is to ensure that the INTOSAI community has easy access to relevant and high-quality guidance documents, regardless of the history of its development, and that guidance closely related to the implementation of the ISSAIs are refined to help SAIs implement the standards. Furthermore, the ambition is to encourage INTOSAI bodies and SAIs to develop and share guidance documents as a manifestation of the mutual benefit this brings.

The *result* of this **"G"** will be a set of agreed criteria for the nature of guidance that should be an integral part of the framework, and an appropriate due process for such material.

1. Do you believe that the initiatives will improve the clarity and understandability of the FIPPs?

For SAIs, the FIPP framework is important as a vehicle to demonstrate the quality, excellence, credibility, independence and relevance of public sector audits and other products rooted in their mandate.

The FIPP framework is also a tool that helps SAIs underpin the value of their work, their accountability to the public, and build trust in their role and results.

In this respect, we find that initiatives A, T, P, E and G are in fact complementary to each other and their combination helps to ensure that the intended objectives are achievable. Additionally, every three years, the INTOSAI community is invited to provide feedback on how to further develop the INTOSAI framework to ensure that the FIPP framework is relevant and fit for purpose. all SAIs, in addition, to these contributions will be analysed, prioritized and included in the initiatives of the next strategic development plan (SDP).

In addition to the formal characteristics on which INTOSAI relies to prepare international standards of supreme audit institutions, the material characteristics that play an important role in the acceptance of standards by users are the requirement of "rationality" and the **character "fair" standards.**

In this regard, we find that Initiatives A, T, P, E, and G provide INTOSAI standards with the material characteristics mentioned above, which qualify them for acceptance within the INTOSAI community.

2. Do you believe that the suggested initiatives are relevant to help your organization implement the FIPP?

In its initiative to implement the ISSAIs, the Algerian SAI developed during the period 2017-2020 eleven (11) guides on compliance audit, performance audit, policy evaluation and audit. of the IS. These guides have been developed on the basis of the ISSAI 100, ISSAI 200, ISSAI 400 and GUID 5100 standards (Guidelines on the

verification of information systems). These standards then constituted the basis of the audit methodology of the control missions of the Algerian SAI.

In terms of implementing the orientations of the strategic plan, our SAI has continued its efforts to implement the FIPPs and, to this end, it has adopted strategic management as a management method, has set itself priorities in terms of selecting and targeting the entities to be audited, while paying particular attention to the development of its institutional and professional capacities. In addition, it strives to constantly adapt its working methods and instruments, with reference to the evolution of ISSAI standards [2].

Also, our SAI has adopted the standards of financial audit, in particular, relating to the certification of State accounts within the framework of twinning projects with other SAIs, with the main objective of preparing the institution in the exercise of the certification mission, the implementation of which is planned from 2025.

In this respect, we find that initiatives A, T, P, E and G will effectively contribute to the implementation of FIPP care, thanks to their declared intrinsic characteristics, in particular:

- Make the content of the FIPPs more accessible to SAIs and auditors, and thus enable them to use the position papers more frequently;
- Definition of terminology that will be used in all future professional statements and in updating current statements;
- Arrive at a clear set of INTOSAI principles derived from current INTOSA documents;
- Arrive at a clear and understandable set of ISSAIs that can support both SAIs aiming for full compliance with the ISSAIs and those in the process of implementing the FIPP principles;
- Arrive at a clear and understandable set of ISSAIs that can support both SAIs aiming for full compliance with the ISSAIs and those in the process of implementing the FIPP principles;
- Encourage INTOSAI bodies and SAIs to develop and share guidance documents as a manifestation of the mutual benefit this brings.

3. Does your SAI have any suggestions on how to make the position papers available to your auditors so that we support a more active use of the position papers in their daily work?

Making FIPPs available to audit professionals requires periodic internal dissemination by each SAI of all initiatives published by INTOSAI, leveraging technology to ensure they are accessible to users (collaborative spaces, shared internal and external, etc.)

Also, periodically use the positions published by INTOSAI as part of training and capacity building programs for audit professionals in order to master their use during audit assignments.

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[2] Annual report 2022.

Another important action is the periodic updating of manuals, guides and working methods based on the professional positions of INTOSAI.

Finally, the encouragement of auditors to participate in periodic competitions organized by the International and Regional Organizations of Supreme Audit Institutions, related to the use of FIPPs in all areas and audit processes.

4. Do you have any suggestions for new initiatives that you think are important to help your SAI implement the ISSAIs and improve audit quality?

No comment.

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

No comment.