

**NAO Bahrain Comments on the Strategic Development Plan
for INTOSAI's Professional Pronouncements**

General Comment:

The suggested framework for the Strategic Development Plan for INTOSAI's Professional Pronouncements is found to be practical and relevant to the SAIs' current needs and reflects the challenges faced by and the feedback received from the users of the Professional Pronouncements in general. The focus on clarity and consistency is accurately addressing one of the major challenges faced by the INTOSAI Community, while improved accessibility is also crucial to improve compliance with the pronouncements. As some of the Guidelines within the framework are already outdated, we also agree with the need to have a more robust methodology and process for Guidelines to keep up with rapid changes in methodologies, technologies and subject matters.

However, the only concern is that major future changes in the structure and content of the INTOSAI's Professional Pronouncements need to be carefully considered, as it would require more training and further procedures to ensure the users are updated and capable to comply with the professional pronouncements. Therefore, it is important to consider the subsequent effects, costs and benefits of the projects planned to be included in the Strategic Development Plan before launching them in the future.

Feedback on the Questions:

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

Yes, the initiatives will improve clarity and understandability of the IFPP, especially "A" & "B" initiatives, as one of the main issues facing the SAIs regarding current IFPP is the accessibility and the differences in the terminology used. Furthermore, it would be important to consider the differences of terminologies within the same language that differ between regions, as that would be a challenge when it comes to terminologies.

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

The planned initiatives will help the SAIs in implementing the IFPP, especially when it comes to improving the accessibility to the pronouncement, supporting the SAIs' different languages and the consistency and clarity of terminology used within the IFPP. For that to be achieved, the translation of standards and guidelines must be improved to match the current ambitions.

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?

In addition to the improvement in clarity, consistency and accessibility, adoption of latest technologies and digitization would help, such as creating an app for smart phones and tablets that provides the auditors with instant access to the IFPP, or adopting some of the latest artificial intelligence tools that can provide auditors with robotic responses for any implementation issues or challenges faced during an audit.

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?

The IFPP has to reflect current developments without compromising the stability of the framework. That can be achieved through introducing new Guidelines that sit either inside or outside the framework, so it can cover new and emerging subjects to ensure that they include coverage of new auditing methodologies, such as the use of artificial intelligence in preparing some substantive test and financial analyses, the impact of using such methods on the SAIs' work and methodologies, and other emerging subjects.

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

The following are some topics that are relevant to SAIs which might need to be covered in the IFPP Guidelines within and/or outside the framework:

The use of artificial intelligence in auditing.
Forensic Audit (whenever applicable to SAISs' mandates).
Cybersecurity auditing.
Integrated Reporting.
ESG (Environmental, Social, and Governance) Auditing.
Capacity Development of SAIs.
Relationship with Stakeholders.

The INTOSAI or PSC may also collaborate with other professional organizations to provide access for SAIs auditors to some of the standards and publications of these organizations, such as ISACA and IIA. This can be utilized to cover subject matters which are not covered in the IFPP but available elsewhere to provide professional content without duplication or redundancy.