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Emne: RE: Invitation to comment on the Strategic Development Plan for INTOSAI's Professional Pronouncements
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FORSIKTIG: Denne e-posten kom fra utenfor Riksrevisjonen. Ikke klikk på lenker eller åpne vedlegg med mindre du kjenner igjen avsenderen og vet at innholdet er trygt.

Dear FIPP Chair,

Please find below my comments, in my capacity as INTOSAI Standards Liaison Officer (ISLO) of SAI Belgium and after internal consultation within SAI Belgium, to the draft SDP 2023-2025.

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

Yes, if all prerequisites mentioned for the proposed strategic initiatives are met in practice and if the whole proposed review process can be carried out within the timeframe of the current INTOSAI Strategic Plan (2023-2028) and in a conceptually and organisationally consistent manner, the initiatives should substantially improve clarity and understandability of the IFPP. The P initiative would be useful as there is a high degree of overlap between the INTOSAI-Ps. A clear and consistent terminology (T initiative) could also be something positive for a better understanding of the IFPP.

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

As SAI Belgium is working towards full ISSAI compliance by the end of its current strategic plan (end 2024), we are in particular looking with interest at the I and T initiatives and subsequent changes to the ISSAIs, although the largest and technical (and hence in audit practice most relevant) part of Financial Audit ISSAIs are and will remain the ISAs/ ISSAIs 2xxx, which will in principle not be affected by the IFPP review. INTOSAI should make sure that review work on its own FA Standards remains in line with the (conceptual, terminological) evolution of the ISA Framework set by IFAC/IAASB. INTOSAI should also try to get the public sector perspective more systematically integrated into IFAC/IAASB reviews of ISAs or drafting of new ISAs.

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?

The proposed A initiative is important and promising in this respect.

As auditors in SAI Belgium do not work in English (for national audits), but in French and Dutch (and to a limited extent German), it is equally important that reviews of pronouncements, in particular of ISSAIs, are carried through in a timely and qualitative manner in all INTOSAI official languages, including French and German. INTOSAI or its Regional Organisations should also stimulate and wherever possible facilitate translation of IFPP pronouncements, in particular of ISSAIs, in national languages which are not INTOSAI official languages. SAI Belgium, together with SAI Netherlands and the European Court of Auditors, has been working on Dutch translations of the ISSAIs and could share its experience in this regard (e.g. the importance of a consistent permanent terminology list in each language of ISSAI translation) with (interested parties within) the INTOSAI community.

As regards the proposed G initiative: All former INTOSAI Practice Notes on the ISAs were extracted from the ISAs and are now integrated in GUID 2900. The present GUID form is in our view not an inviting format to consult this supplementary guidance. Another approach to providing and presenting this guidance could be examined by INTOSAI. Templates or best practices drawn from audit practice as it exists in different jurisdictions could be useful to integrate in this guidance.

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?

There could be more systematic exchange of information on IFPP - in particular ISSAI -

implementation practice, to be organised by INTOSAI and/or its Regional Organisations. As INTOSAI aims at seeing more SAIs implementing the IFPP towards full compliance, it should take into account that more SAIs will be confronted with similar implementation questions and problems, and hence that they could benefit from answers and solutions more IFPP advanced SAIs have devised during their implementation paths. And also IFPP advanced SAIs (like SAI Belgium, in the near future), could benefit from information exchange on (public sector) implementation issues related to reviewed ISSAIs including ISAs.

INTOSAI could use more visualization techniques in its pronouncements, in particular its audit standards. The IFPP standards at present consist of lengthy texts without visual support. By integrating flowcharts INTOSAI could make its audit standards clearer and provide better insight to their users. At present a visual oversight of the different phases of the audit process and of the respective audit standards is missing. Such oversight could serve as additional 'guidance' when performing financial audits. The following could in particular be helpful:

- an integrated view of how all standards fit in and interact during an audit;
- a visual work flow in time that shows when to apply which standard(s) during an audit;
- a flow chart of how the steps in a specific standard succeed (cf. European Court of Auditors: AWARE ECA Methodology and guidance, ECA Financial and compliance audit manual; GAO financial audit manual)

Finally, INTOSAI may re-evaluate its policy of transposition of certain standards issued by other international standard setters into INTOSAI proper pronouncements, and instead may choose to integrate certain third party pronouncements directly without transposition, as the lengthy INTOSAI transposition process means slowing down considerably convergence with international standards evolutions (i.e. when third party standards are updated) without this process necessarily resulting in substantial INTOSAI added value.

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

More and more SAIs seem to have (additional) non-audit assignments - SAI Belgium is in this case - and may be looking for INTOSAI 'guidance' including IFPP pronouncements on the execution of these competences. As SAI Belgium was assigned by national law with important draft budget analysis/review tasks for all federal and regional Parliaments in Belgium, it has developed and published some years ago and applies its own sui generis '*Fundamental Principles for draft budget review*' (<https://www.rekenhof.be/Docs/Site/DraftBudgetReview.pdf> [rekenhof.be]). INTOSAI may seize the opportunity of the IFPP review process to systematically identify non-audit assignments that are common to a number of SAIs and for which there is a clear demand for INTOSAI pronouncement setting.

Best regards,

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Senior Auditor-Supervisor

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Subject: Invitation to comment on the Strategic Development Plan for INTOSAI's Professional Pronouncements

Dear liaison officers,

My task in writing today is to send you personally the draft SDP and the invitation to comment. Your organisations probably will have received the same via the normal channels, so please forgive the duplication.

As you are aware, the INTOSAI community is invited periodically to give input on how to further develop the INTOSAI framework of Professional Pronouncements.

The Forum for INTOSAI Professional Pronouncements (FIPP) together with the three Goal Chairs of the Capacity Building Committee (CBC), Knowledge Sharing Committee (KSC) and Professional Standards Committee (PSC) have analysed material already available in INTOSAI such as the IDI global stocktaking report and the PSC's review of the IFPP (Component 1 report) and identified areas for improvements in the framework.

Now we invite all SAIs and INTOSAI partners to consider if these topics address the situation in your SAI and if there are other areas for improvement that you believe should be included in the next SDP.

Your inputs will be analysed, prioritised and included in initiatives in the next Strategic Development plan (SDP).

Please find attached an invitation letter and a draft version of the Strategic Development Plan for INTOSAI's Professional Pronouncements 2023 – 2025, prepared by the FIPP.

The invitation letter includes details on how to submit your feedback. Please bear in mind the final date to do so is **April 14, 2023**.

We encourage you to take the time to participate.



This e-mail does not represent the official point of view of the Belgian Court of Audit.

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