



Some auditors from SAI Brazil (TCU) who have knowledge of the IFPP were invited to provide feedback. The compiled answers are shown below:

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

Yes. I believe that initiatives aimed at simplifying the rules are beneficial, as long as they are focused on achieving greater clarity and adoption by technical staff. This involves simplifying the main body of standards (principles and pronouncements) and providing necessary depth through guidance documents.

Organizing and consolidating existing norms can facilitate their understanding. Additionally, it would be valuable for Intosai to measure the extent to which various Supreme Audit Institutions (SAIs) have maintained practices adhering to the standards, considering their local context. Knowledge of potential difficulties could bring the norms closer to the different realities and needs of SAIs.

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

Yes. An accessibility initiative with an active communication strategy could be particularly effective, including presenting content in more user-friendly and consumable ways for technical staff.

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?

An approach to making content more user-friendly could be to utilize Microsoft tools like SharePoint and present information in a visual format.

Implementing an internal communication strategy is equally important, which includes making ISSAIs easily accessible to technical staff through the most frequently visited internal pages. The SAI should update its internal pages with scripts for all three types of audits and offer links to Intosai's principles, standards, and guidelines to aid auditors in executing audit principles and procedures.

By drawing comparisons between certain internal audit standards and ISSAIs, TCU auditors who possess a good understanding of internal audit standards may find it easier to comprehend and utilize the ISSAI.



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?

Creating a certification could aid SAIs in disseminating ISSAIs to their technical staff. At our SAI, most auditors would likely dedicate themselves to this certification and develop in-depth knowledge of the standards.

Regarding the "G" initiative and prerequisites, active support from committees for the implementation of norms and guidelines would be useful, especially for SAIs that are midway through the process.

While general and comprehensive standards and guidelines are excellent for ensuring that professionals achieve a minimum level of knowledge, they may be insufficient to raise the standard of work to the highest levels of excellence. Therefore, a SAI should continue to invest in its own standardization consistent with Intosai's principles and standards for each type of audit: compliance, operational, and financial.

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

INTOSAI should regularly inquire SAIs whether any specific relevant or innovative aspects of their work are not being addressed in the IFPP.

Department of International Relations

March 29th, 2023.