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

Submitted by the Audit Office of the Republic of Cyprus

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

   Yes, we feel the proposed initiatives will help achieve these objectives.

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

   Yes, we find all suggested initiatives very relevant in assisting us in the implementation of 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?**

   Making pronouncements available in different formats or producing a variety of outputs might be helpful. For example:

   - Illustrated one-page documents summarizing the contents of a pronouncement (e.g. the audit process for each type in infographic form or other relevant graphic material).

   - A digital library with a powerful search tool, perhaps similar to the AWARE platform set up by the European Court of Auditors. This might make the content of the pronouncements more easily accessible and combine relevant references in various pronouncements, rather than the auditor needing to refer to all pronouncements that might be relevant to the issue of his/her interest (with the risk of leaving something important behind).

   - Other products, such as short video summaries, would be more user-friendly and aid understanding in day-to-day implementation of standards. Perhaps the FIPP could collaborate with the IDI on this task, and use some of the visual material in the PESA course.

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?**

We find that the following projects would be important:

- Revising ISSAI 140 (task already in progress) but also issuing a relevant GUID document to assist SAIs in setting up a system of audit quality management. This could perhaps be combined with the efforts of IDI to issue a "Play Book" on the subject.

- Producing new pronouncements on the topic of combined audits (combining aspects of two or more types of audit – financial, compliance, performance), clarifying the requirements for this type of audits (these are very frequent in our Office).

- Clarifying, in the IFPP, the requirements for SAI activities other than audits of one of the three main types. For example, special investigations, examination of complaints made by citizens regarding public administration or public financial management, other fact-finding studies: What would the minimum standard requirements be in this case for each stage of the work, from planning through to reporting and follow-up, especially considering that these activities are usually urgent in nature and of a short duration, making full compliance with the IFPP difficult. This might be covered through the issue of a GUID document.

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

Please see our answer to question 4 above.