



Comments to the SDP for INTOSAI's Framework of Professional Pronouncements

Dear colleagues,

31 March 2023

Thank you for the invitation to comment on the SDP for the first three years (2023-2025) of INTOSAI's strategic 6-year plan period.

Our ref.: 20/00796-5

We would like to express our appreciation of the level of ambition of the plan, which reflects a sincere wish to improve the consistency and clarity of the pronouncements and, at the same time, make them more accessible.

Rigsrevisionen
Landgreven 4
DK-1301 Copenhagen K
+ 45 33 92 84 00
rr@rigsrevisionen.dk
www.rigsrevisionen.dk

However, the level of ambition is also what concerns us, particularly with respect to the timeframe laid down and the interdependence of some of the projects. Our concern is rooted in the strength of the current structure of INTOSAI's standard setting which is to a large degree still dependent on contributing SAs in key positions in the PSC and FIPP. In order to achieve the ambitions outlined by the SDP, we find it important that the initiatives are carried through in a way that also strengthens the common INTOSAI organisation in underpinning the standard-setting work.

We therefore find it highly important that the SDP recognises that it will require a strengthening of the support function as well as FIPP to achieve the SDP's overall ambitions.

The role of the FIPP is to ensure that INTOSAI provides a clear and consistent set of professional pronouncements for public sector auditing. To ensure that the FIPP is in the best possible position to fill that role, we suggest that the initiative on terminology is given a high priority and a sufficiently long timeframe. This is to give FIPP and the support function sufficient time to organise a broad and inclusive process within INTOSAI as well as time to consider the technical matters that need to be solved in order to actually improve the terminology.

We also note that the SDP devotes little attention to the two types of auditing that distinguish public-sector auditing and the ISSAIs from 'private sector' auditing and other standards. We suggest that FIPP and the PSC Steering Committee consider if an additional initiative should be added on the development/compilation of a broader and deeper set of basic material on performance and compliance auditing. Developing material and/or guidance on performance and compliance auditing in the SDP is essential if INTOSAI wants in the longer run to be able to develop the ISSAIs further once existing inconsistencies have been solved.

Please do not hesitate to contact us if you need further clarification of our comments.

Sincerely,

Nanna Henning
Assistant Auditor General