

The comments of the Central Auditing Organization of the Arab Republic of Egypt regarding the draft strategic development plan for professional publications of INTOSAI 2023-2025

First, with regard to the five initiatives included in the strategic plan for professional publications of INTOSAI 2023-2025:

- Initiative "A" - Improved access to releases

- 1- The agency proposes the possibility of launching a mobile application for the INTOSAI Framework for Professional Versions (IFPP).

- 2- Developing chatbots on the ISSAI website to provide quick, accurate and transparent information that helps auditors in an attractive and intelligent way.

- 3- Preparing more videos to explain the structure and content of the forum website as an easy way to guide users.

- 4- Sending periodic notices regarding the latest professional publications of INTOSAI by e-mail to the Supreme Audit Institutions.

- 5- Coordinating with the Supreme Audit Institutions, INTOSAI members and various working groups, to publish the website link of the INTOSAI Forum for Professional Publications (IFPP) on their websites.

- Initiative "T" - Developing clear and consistent terminology for INTOSAI's professional editions

- 1- Conducting interactive talks and organizing workshops between SAIs and a specific committee of professional experts to update any terms that would achieve easy access to clear and consistent professional terms within INTOSAI's professional publications.

- 2- Preparing an electronic dictionary that includes all terms related to the official languages of INTOSAI, which can be updated periodically and made available on the forum's website to be available to all users.

- Initiative "P" - Content Update and Review of INTOSAI Principles

- 1- Carrying out the due continuous review and updates of the contents of the INTOSAI Framework for Professional Publications (IFPP) on a regular basis by a specialized committee of professional experts and updating it according to the results of those reviews to keep pace with the changes that occur in the business environment of the Supreme Audit Institutions, provided that the process of updating and developing coincides with what it was included in the Rio Declaration, which was adopted during the 24th INCOSAI.

- 2- Creating a section for Frequently Asked Questions about (IFPP) on the Forum's website.

- Initiating - "I" Ensure clarity of international standards for SAIs

- 1- Publishing introductory videos explaining the objectives and scope of application of the international standards of supreme audit institutions and the terminology contained therein.

- 2- Updating those criteria according to the questions received in the proposed Frequently Asked Questions section to be established within the proposals contained in initiative "P".

- Initiative G - Developing a better methodology for providing guidance

1- Disseminating the experiences of supreme audit institutions and best practices regarding the application of INTOSAI professional publications.

2- Studying the guidelines for controlling information technology and working on developing and updating them to match the latest developments in this field and to include the subject of "Big Data Analysis Techniques".

3- Studying the guidelines for the sustainable development goals and working on developing and updating them to match the latest developments and implementation plans for the 2030 goals, and to include the topic of "reviewing the performance of the extent of readiness to implement the sustainable development goals."

Secondly, with regard to answering the questions received as part of the invitation to comment on the strategic plan of the forum:

1. Do you think that the initiatives will improve clarity and understanding of the INTOSAI Framework for Professional Editions?

Yes; Taking into account the aforementioned SAI proposals, the proposed initiatives mentioned in the Forum's strategic plan - if implemented - will improve the clarity and understanding of INTOSAI's professional publications, as these initiatives work to ensure the quality of the audit process, enhance its transparency and credibility, and also help SAIs to promote information technology globally. Through the use of digitization for highly efficient and more effective audit missions, taking into account the comments of the Supreme Audit Institutions on the International Standards for Supreme Audit Institutions (ISSAIs), and what was stated in the Final Review Report of the INTOSAI Framework for Professional Publications issued by the INTOSAI Professional Standards Committee (PSC) in 2022 (The Review of the IFPP Report), as well as the IDI Global Stocktaking Report 2020.

2. Do you think that the proposed initiatives are appropriate to assist your SAI in implementing the INTOSAI Framework for Professional Publications?

Yes; The initiatives included in the strategic plan will help SAI auditors to implement INTOSAI professional publications, especially initiatives A and I on "improving access to professional publications" and "ensuring clarity of international standards for supreme audit institutions." In addition, all proposed initiatives will improve clarity and understanding of the capabilities of the INTOSAI framework for publications. professional for the following reasons:

- The Better Access to Professional Editions initiative will result in easier access to information helping users to better understand the content and apply it in their work.
- The initiative to develop clear and consistent terminology for INTOSAI's professional publications can lead to a more effective implementation of these publications, which can contribute to the overall success of INTOSAI's objectives.
- The Content Update and Review of the INTOSAI Principles initiative helps ensure that the Principles remain relevant and up-to-date with current practices and developments in public sector oversight. It also helps improve clarity and understanding of the Principles among INTOSAI members, making it easier for them to apply the Principles in their work.
- The initiative to ensure clarity of international standards for supreme audit institutions leads to simplifying the language and structure of international standards for supreme audit institutions, which will lead to maximizing the usefulness of using these standards.
- Initiating the development of a better methodology for providing guidance leads to the possibility of making the release

v Professional more easy to access and use.

In addition to the foregoing, when a unified dictionary is developed, it provides the basis for the mechanism for applying these releases in line with the legal, institutional and regulatory frameworks of the various Supreme Audit Institutions and increasing initiatives that focus on the technological aspect and digitization of all initiatives.

3. Does your SAI have proposals on how to make INTOSAI professional publications available to your auditors so that we support a more active use of these publications in their daily work?

Yes; In this regard, we propose the following:

- Studying the possibility of making available all professional versions of INTOSAI principles (INTOSAI-Principles), standards (ISSAIs) and guides (Guidance) in the form of software / electronic applications on the platforms of different operating systems (Windows - IOS - Android) to support the speed and ease of access for auditors of higher institutions To control these publications and to see the latest developments regarding them, in line with the goal of initiative "A" regarding the digitization of professional INTOSAI publications, improving access to their content, and the impact of this on supporting a more active use of these publications.
- Translating all professional publications available on the website to include copies in all official languages of INTOSAI, including the Arabic language, provided that the display of these translated versions accompanied by the corresponding original text in English is made available on the same page in order to support consistency in the use of the same terms and concepts when Translation between the languages used in the topics raised and to facilitate the members' access to the original text in order to ensure the standardization of concepts and implications.
- Making it possible to browse the publications on the forum's website, each version separately, without the need to download a full copy of it.
- Improving and activating the way to search within the website of the forum by using advanced search techniques to include all versions and facilitate access to the required content or text from any version available on the website.
- Preparing scientific materials and training programs on a regular basis that explain the content of professional publications and provide guidance on how to use and apply them effectively.
- Establishing specialized electronic platforms (instant chats) where auditors can ask questions and exchange experiences related to INTOSAI's professional publications.
- Preparing an electronic library that includes experiences of supreme audit institutions, best practices, case studies and other useful information related to publications.
- These publications should be accompanied by a reference number or a code to facilitate members' access and search for these publications through the INTOSAI website.

4. Do you have proposals for new initiatives that you think are important to support your SAI in implementing international standards for supreme audit institutions and enhancing audit quality?

The initiatives included in the strategic plan are sufficient to achieve the desired goals regarding support for supreme audit institutions in order to implement international standards for supreme audit institutions and to enhance audit quality, taking into account the following proposals:

- We suggest adding an initiative to introduce the latest principles, standards and guidelines that have been added to the framework in the past few years, as well as an initiative under the title "Studying the challenges facing SAIs in applying standards and developing solutions to them."
- Adding the (M) Monitoring initiative, which will monitor and review the process of evaluating the implementation of the initiatives included in the forum's strategic plan, ensuring the accuracy of their implementation, and identifying weaknesses and working on them.
- Adding an initiative (R) for reviewing the results of the initiatives (A, T, P, I, G) on an ongoing basis to ensure the achievement of the desired goal of developing the INTOSAI framework for professional publications.
- Proposing the IFPP Automation initiative, which leads to performing tasks more efficiently by using Artificial Intelligence and Machine Learning.
- Holding and organizing more courses, training meetings, workshops and seminars on INTOSAI's professional and control standards on a regular basis during the year, as well as introductory seminars on the website of the forum and surveying the opinions of participants in those seminars regarding the ease of access to professional publications.
- Examining the possibility of permanent technical support on the forum's website that allows responding to all user inquiries and working to solve any problems related to use or browsing versions, provided that a unified response is prepared and circulated to the concerned authorities, in addition to providing support and consultations for professional inquiries related to the application.
- Encouraging SAIs to share their success stories and best practices in implementing the International Standards for Supreme Audit Institutions (ISSAIs).
- Studying the possibility of making available a periodic publication that includes a presentation of the most important good practices, observations and recommendations that need to enhance the quality of audit work on the work carried out by the supreme oversight institutions during the year to achieve benefit at the level of all institutions.
- Develop an internal communication strategy to ensure that SAI auditors are aware of the importance of applying INTOSAI's international standards and enhancing audit quality, as well as to identify any changes or updates to standards or procedures.
- Providing more accessible digitization methods (a mobile application) that includes all these publications in more than one language, with the need to work on developing it continuously and in a more interactive manner for reviewers (adding assessments, signals and other methods of interaction) and circulating a simplified periodic indicative form in which the Technical Secretariat explains a summary of each Issuance of one of its publications so that the Supreme Audit Institutions can express an opinion on these publications.

5. Are there new topics/areas that are not currently covered by the INTOSAI Professional Editions Framework and should be included in the future?

We suggest giving priority and more a Interest in developing professional INTOSAI documents for IT auditing in line with developments and successive developments in this field, especially in light of the withdrawal of the INTOSAI Guidelines for IT Auditing (GUID 5300) issued in 2016, and reliance on the IT Auditing Guide for Supreme Audit Institutions issued In 2014, the INTOSAI Working Group on Information Technology Control (WGITA) in cooperation with the INTOSAI Development Initiative (IDI), as well as the development of professional documents on environmental auditing and topical issues related to it such as Climate Change, in light of the results of the conference Climate Summit (COP27), taking into account the following expert comments:

- Consider adding what was stated in the Integrity Self-Assessment Guide for Supreme Audit Institutions "Intocent", as well as the Supreme Audit Institutions Performance Measurement Framework (SAI PMF), as a complementary framework to the basic principles of supreme audit institutions.
- Studying the guidelines for controlling information technology and working on developing and updating them to match the latest developments in this field and to include the subject of "Big Data Analysis Techniques" and "Using Artificial Intelligence Techniques in Audit Work".
- Studying the guidelines related to the sustainable development goals and working on developing and updating them to match the latest developments and implementation plans for the 2030 goals, and to include the topic "Reviewing the performance of the extent of readiness to implement the sustainable development goals."
- SAI suggests environmental and social sustainability: As sustainability becomes a more pressing issue globally, INTOSAI Professional Publications can help provide guidance on how auditors should consider environmental and social sustainability in their work.
- How to measure the implementation of the SDGs when quality data is not available.
- With regard to issues related to the activities of the INTOSAI working group concerned with information technology oversight, the agency proposes to raise the following issues:

Cyber Security and Information Security: In an era of increased reliance on digital systems, the importance of cyber security and information security will continue to grow. INTOSAI's specialized publications can help meet this need by providing guidance and best practices in these areas.

Drafting new audit manuals covering many areas covered by INTOSAI international standards, especially those related to electronic audit according to modern auditing methods and artificial intelligence.

- Preparing standards related to information technology control, and preparing standards related to digital transformation technologies represented in big data analytics, block chain, artificial intelligence, Internet of Things, and cloud computing.

Preparing a guide on controlling information technology, in light of the successive development in this field.

Preparing guidelines and standards on how to supervise e-government, e-payments, and e-commerce, in light of the huge technological revolution the world is witnessing to improve the efficiency of government institutions and the public sector.

Preparing an independent guide on Big Data Auditing.

- Working on issuing professional standards for remote review using technological means in exceptional circumstances, such as working on issuing professional standards for examining and reviewing inventory remotely.

• With regard to topics related to the activities of the INTOSAI Working Group on Public Debt Supervision, Guide 5250 has been prepared based on the withdrawal of seven previous standards, and other documents are currently being prepared outside the framework of INTOSAI for professional publications, for example, a document defining public debt, its structure and disclosure (Non IFPP document), which contributes to supporting SAIs in applying INTOSAI international standards.

• With regard to issues related to the activities of the INTOSAI Working Group concerned with the control of extractive industries, the agency proposes to discuss the possibility of issuing a guide for extractive industries, provided that it be included in the guides of a special nature (5999-5000) or other guides (9999-

9000) similarly Guidelines related to IT oversight, public debt, and sustainable development goals, and the proposal could be taken into consideration as part of initiative "G" for developing a better methodology for providing guidance.

- With regard to issues related to the activities of the INTOSAI working group concerned with monitoring environmental affairs, the agency proposes the following topics:

- Updating the versions of the Climate Change Review to include the recommendations of the COP27 conference, the Loss and Damage Fund, and the green and blue hydrogen projects.

- Updating the Biodiversity Review publications to include the recommendations of the COP 15 conference.

- The agency proposes to raise the issue of governance: How does INTOSAI apply the basic pillars of governance represented in transparency, responsibility and accountability.

- Proposing the issuance of practical guidelines for reviewing complex accounting estimates for high-risk audit topics such as expected credit risks.