

As part of the invitation to comment, we ask for feedback on the following questions:

1. Do you believe the initiatives will improve clarity and understandability of the IFPP? – Yes, a coherent terminology and clear definitions would certainly improve clarity, while provision of a multilingual glossary would surely help SAIs' understanding.
2. Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP? – SAI Hungary is already implementing the IFPP as applicable, however a more user-friendly approach and digital innovations would make it quicker and easier, without unnecessary redundancies. However, the review and updating process of INTOSAI-Ps and ISSAIs would clearly require high level commitment of SAIs in order to ensure their procedures and audit methodology are in alignment with the most recent IFPP pronouncements.
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 pronouncements serve as the basis for our own principles and professional audit methodology, the auditors familiarise themselves with them via these guides made available in Hungarian. The daily work is organised in accordance with the IFPP-based national standards/principles.
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? – Clarity and consistency are of key importance, when it comes to implementing the ISSAIs. Also, a user-friendly online platform and quick access to documents grouped according to key terms/topics would be desirable. Uninterrupted availability of documents (the issai.org website is down from to time) and easy access via mobile devices also support SAIs in the implementation of ISSAIs, thus enhancing the quality of their work. Knowledge-sharing tools or platforms would be still useful for auditors, especially those being responsible for ensuring the alignment with IFPP pronouncements.
5. Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future? – The specificities of rapid / real time audits.