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Emne: SAI INDONESIA - Feedback for IFPP SDP 2023-2025
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FORSIKTIG: Denne e-posten kom fra utenfor Riksrevisjonen. Ikke klikk på lenker eller åpne vedlegg med mindre du kjenner igjen avsenderen og vet at innholdet er trygt.

Dear Colleagues,

Greetings from Indonesia!

I hope this email finds you well.

With regard to the invitation to comment on the IFPP SDP 2023-2025 on the website, SAI Indonesia would like to contribute the following feedback, in response to the questions asked below:

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

Yes. By improving accessibility to the pronouncements, developing a clear and consistent terminology for the IFPP, updating the content and presentation of the INTOSAI Principles, ensuring clarity of the ISSAIs, and developing a better approach to providing guidance, will ease the users in accessing the set of pronouncements, and also in understanding and using them more frequently.

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

Yes. One of the issues that is of our concern is the high degree of overlap between the INTOSAI-Ps and the need for consolidating those Principles into a clear set of INTOSAI Principles for the IFPP. With the suggested initiatives, hopefully the issue can be well-managed. Related to the substances of the principles, they are quite clear and understandable to be implemented.

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?

Currently, our auditors can easily access the pronouncements from the issai.org website and it is already user-friendly enough to obtain the documents needed. We definitely support your longer-term initiative to digitize the framework in order to allow the users to access content that suit their needs.

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 propose to include acceleration or development of Standards of Other Engagements so that SAIs can have authoritative international standards as reference for other type of audits besides financial, performance and compliance audit.

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

Our SAI can conduct investigative audit to reveal indications of state/regional losses and/or criminal element. It will be very much appreciated and helpful to us if IFPP could include it as part of the pronouncements.

A line of acknowledgment within the receipt of this email is highly appreciated.

Warm regards,

Sylvia Ika Oktavi

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