



Draft Strategic Development Plan (SDP) 2023 – 2025

Comments from the Office of the Comptroller and Auditor General (SAI Ireland)

Firstly, congratulations on the achievement of a draft SDP 2023 – 2025. The draft SDP sets out a very ambitious plan for the period to end 2025. Please find below our comments.

P initiative – updating the content and presentation of the INTOSAI principles

Independence is essential for the effective operation of any SAI. INTOSAI-P 1 – Declaration of Lima and INTOSAI-P 10 – Mexico Declaration on SAI Independence are described by INTOSAI as the Magna Carta of external government audit and these texts have been endorsed by the United Nations General Assembly¹. Therefore any proposed changes to these documents must be carefully considered, risk assessed and meticulously executed. It may be beneficial though to consider in the first instance if these declarations should sit outside the framework thereby protecting them from change and more importantly any unintentional change of meaning and/or context.

A initiative – improving accessibility to the pronouncements

SAI Ireland welcomes the move to digitalisation and recognises the benefits of such a move. This progress should be tempered with inclusivity. INTOSAI has a very diverse community and so perhaps the progress we can make on digitalisation could be achieved without removing what is currently in place – two methods of accessing the pronouncements could be considered to meet the needs of SAIs in the developing world and to remove any potential impediment to any SAI applying the standards.

Evaluation of INTOSAI standard setting

Conducting external evaluation of an organisation is a useful mechanism to help endorse the work of an organisation and identify areas of improvement. However given INTOSAI's uniqueness as an organisation, before embarking on such an exercise it may be beneficial to ensure that

- the objectives of the evaluation are clearly defined and agreed taking into account any limitations that may exist in implementing recommendations
- any challenges or restrictions in sourcing a credible and independent evaluator are considered
- the decision to proceed is taken by due process.

Thank you for the opportunity to comment on this draft SDP and we hope that the above comments are helpful. We look forward to further engagement on the SDP and its implementation over the coming years.

¹ UN General Assembly Resolutions 66/209 and 69/22 encourage States to apply the principles of independence of SAIs as set out in the Lima and Mexico Declarations