1. **Do you believe the initiatives will improve clarity and understandability of the IFPP?**
   We believe that T, P, C and G initiatives are crucial for clarity and understandability of IFPP. Timely and meaningful guidelines are essential. We believe that the content of IFPP is more important than the form. Therefore, we believe that initiative A could be introduced in parallel or after initiative G.

   There is a huge disbalance between standards and guidelines of different types of audits. The strategy that moves toward principle-based standards is a supportive step, meanwhile, we believe that the guidance for these principle-based standards is crucial. For example, in IFAC's practice – although the standards are more principle-based, the guidance is available alongside the standards and is very extensive - with explanations, mapping documents, webinars, etc. According to our opinion, this is a key factor in ensuring more successful application.

2. **Do you believe the suggested initiatives are relevant to help your organisation in implementing the IFPP?**
   Yes, but please note the comment on the first question. In addition to this comment, we would like to point out that it is not enough to set out clear and consistent auditing standards. It is also important to provide adequate training to ensure that auditors are equipped with the necessary skills and knowledge to perform their duties effectively.

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?**
   As explained above, we believe that a relevant and timely guidance is a key factor for implementation. For example, the concept of materiality is applicable to all types of audits. For financial audits, IFAC has provided extensive explanation on the concept of materiality.

   However, in auditing standards for compliance audits, in addition to the requirements mentioned in ISSAI 100, ISSAI 400 and ISSAI 4000, the requirements and explanations of ISSAI 100 are mostly repeated, and only slightly additional, more detailed guidance is provided.

   For example, ISSAI 400/58 states that the auditor should determine whether the risk assessment and the initial determination of materiality were appropriate in the light of the evidence collected, or whether they need to be revised.

   ISSAI 4000/125 determines that the auditor shall determine materiality to form a basis for the design of the audit and re-assess it throughout the audit process. However, there are no guidelines for auditors on how to re-assess the materiality.

   Whereas ISA 320/A14 contains a whole paragraph explaining in which cases the materiality review is necessary.

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 believe that the professional capacity of all INTOSAI standard-setting bodies needs to be strengthened. We would like to propose to assess possibility to introduce a permanent staff position(s) dedicated for the professional standards and guidance development. That could be a starting and executive point for the development of professional pronouncements, through which more consents on the quality of pronouncement documents could be ensured.

5. **Are there new topics/areas that are currently not covered by the IFPP that need to be included in the future?**
   Sustainability reporting and audits of sustainability reports. We see that for many countries this is an important task already today, meanwhile many countries haven't started to introduce reporting, even when audits are linked to environment issues and SDG performance audits. We believe that public sector institutions and governments are responsible and need to be kept accountable about such material aspects as sustainability in terms of volume as well as expenditure.

   Additional technical suggestion:

Second sentence on page 3 is not completed: "In addition to the review and analysis of the IFPP, the IDI Global SAI Stocktaking Report 2020 file (idi.no) concluded ==that three main== and feedback from working bodies within INTOSAI engaged in standard setting. "