

SAI of Morocco's comments on the SDP for INTOSAI's Professional Pronouncements in 2023-2025

General comments

We consider that the draft SDP is comprehensive, objective and workable. While looking forward to receiving the work plan 2023-2025 where practical insights and inputs from SAIs might be expressed, we would suggest:

- to consider adding a section on “*the general framework of implementation*” before part A (the initiatives) and B (work plan 2023-2025). This section is meant to provide ~~namely~~ an overview of the general approach of its implementation, its process of coordinating the contributions of INTOSAI bodies (for “I” and “G” initiatives for instance) and the stakeholders involved, performance considerations, etc ;
- For the “*appendix 1 - organisation*”, we think it is worth mentioning the role of INTOSAI regional groups and their standards and capacity building committees who play a significant role as junction bodies between INTOSAI's goal committees and SAIs and who carry significant effort in supporting SAI implementing IFPP (ie: terminology and language conventions issues), communication and spread of PSC vision and appropriation of its work.

Our feedback on the five questions

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

We believe the SDP's five initiatives will contribute to reinforce usability of the IFPP by SAIs. They are holistic and cover all issues and obstacles raised in IDI's global report as well as by regional surveys on the state of ISSAI's implementation (namely in the ARABOSAI).

We would like to mention that as SAI and individual Moroccan auditors, we don't face significant accessibility barriers to the IFPP nor specific challenges related to principles and standards presentation. However, we expect particularly further content development and update, more consistent terminology and relevant guidance.

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

These initiatives are relevant for implementing the IFPP. We are confident that the implementation of INTOSAI principles and ISSAIs, in their new shape, among the SAI community will be positively impacted by the suggested initiatives, in particular by improving accessibility to the IFPP , developing a clear terminology and ensuring clear understanding of the standards.

The achievement of the intended goals will rely on various factors such as the effectiveness of the implementation and the extent to which auditors, SAI leaders and stakeholders commit to and apply the changes. For this purpose, there is a need to organize workshops for sharing experiences between SAIs from different backgrounds and emphasizing the benefit of the adoption of the IFPP and the way they can help SAIs fulfil their responsibilities.

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?

In order to address translation issues from English to INTOSAI's other official languages, more involvement of standards committees of INTNOSAI regional groups is suitable. These bodies might help make the pronouncements timely available and with higher quality.

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?

Here are some other initiatives to support SAIs in implementing the ISSAIs and enhance audit quality:

- Actually, the main thing we need to work on is to show the benefits of using these frameworks. To demonstrate how beneficial is implementing IFPP for audit quality and impact, we would suggest to consider an initiative which the purpose would be to showcase in each INTOSAI region successful SAIs developing holistic projects to implement IFPP principles and standards;
- The appropriation of methods and the dissemination of good practices, in particular the consecration of terminology, could be also supported by an annual selection by INTOSAI of an audit work proposed by SAIs and that could to be cited in the INTOSAI website as an assignment "model", after feedback from the other SAIs. The objective will be dependent on accessibility in various languages;

- SAI will need more practical guidance, or specifically working paper in the form of templates to fill out on using Excel, for example, or other applications, that will be of great benefit to the application of the IFPP;
- Digitalisation of the whole process of audit that will ensure and control the use of the requirements of the different ISSAIs to monitor within the SAI and to supervise by the INTOSAI.

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

Our overall appreciation of the current set of principles and standards is that the IFPP is relevant and fit-for-purpose for a large part of SAIs. Certain areas need, however, more coverage:

- *Principles and standards for the SAIs with jurisdictional competencies (more than 50 SAI):*
 - Include the P50 (not mentioned in page 5 par 3 of the SDP draft) in the process of updating the content and presentation and consolidate its most relevant principles in the final set of principles;
 - Develop ISSAIs and Guidances meant to help SAI implement P50 general principles;
 - Develop ISSAIs and Guidances for the requirements governing jurisdictional auditing activities and trials (ie : for reasonable assurance in jurisdictional control of public accountants, fair trials.. etc);
- More implementation guidance for effective quality assurance systems (to implement ISSAI 140). As a SAI, we didn't find sufficient official materials developed in the IFPP when we designed our Quality assurance system;
- Principles and standards for SAIs charged with Asset Declaration Control: some SAIs (e.g. the Court of Accounts of Morocco) have the mandate to control asset declaration by public officials. The effective discharge of this mandate contribute to the promotion of integrity and transparency in the public sector.

In order to help SAIs fulfil this mission, believe that it is essential to develop principles and standards ensuring the achievement of the objectives assigned to it.

Other initiatives to support SAIs in implementing the ISSAIs and enhance audit quality

To respond to the necessity of demonstrating how beneficial is implementing IFPP for audit quality and impact, we would suggest to consider an initiative which purpose would be to showcase in each INTOSAI region successful SAIs developing holistic projects to implement IFPP principles and standards.

Current topic to cover by standards

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In a global context of health and economic crises, scarcity of water and energy resources, it would also be appropriate to consider including new positions (declarations) on other high-stakes current topics, such as energy efficiency, water management, remote working, etc.